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ASSEMBLING INTERNATIONAL DEVELOPMENT: THE MANAGEMENT AND ACCOUNTING CONTROL OF NON-GOVERNMENTAL ORGANIZATIONS (NGOS)[*]

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ABSTRACT

This study explores the management and accounting requirements that activist organizations and development Non-governmental organizations (NGOs) adopt to be eligible for grants. More specifically, based on interviews conducted with state funding agencies, international NGOs, and Guatemalan and El Salvadorian NGOs and analysis of their reports to funding agencies, the article describes funding requirements and explores how they are implicated in the transformation of the social justice movement assemblage: components of which are technically and administratively rearticulated as components of the international development assemblage. This transformation is explained through Deleuze and Guattari's (1987) "state-form": a mode of governing whereby "state apparatus of capture" hierarchically stratifies an assemblage by enrolling components of the social movement (territorialisation), arranging them through homogenizing administrative categories (coding), and enabling an emergent functional totality (overcoding) that has had the effect of, what some interviewees referred to as, disarticulating the social movement. There is however contestation, as strategies are employed by NGOs to leak financial and political resources to organizations that would otherwise not be eligible for funding. This study seeks to extend the work that has critically examined the role of NGOs in the social movement and the role of state modes of governance in this process. It emphasizes the impact of management and accounting controls on the constitution and transformation of assemblages and NGOs' advocacy and mission.

Keywords: social movements, international development, assemblages, management accounting, non-governmental organizations (NGOs), the state, capture, Deleuze.

1. INTRODUCTION

The state has increasingly collaborated with non-governmental Organization's (NGOs) to develop and implement development projects throughout the world. While state reforms have made more prevalent the outsourcing of services to private and non-profit sectors, other reasons include international aid and development NGOs' capacity to intervene in different and remote settings as they are thought to be both more cost-effective in providing such services (Ebrahim 2003, p. 813; Kamat, 2004) and more flexible or less parochial than the state (Tegeen, 2004). For Hardt and Negri (2000), what makes NGOs such as VSO (Volunteer Services Overseas), Oxfam, CARE (Cooperative for Assistance and Relief Everywhere), Trocaire, and World Vision, so "powerful and prominent in the contemporary global order" (Ibid., 313) is their capacity to intervene globally and in local settings under the mantle of their "ethical or moral imperative" (Ibid., 36). Often these international NGOs receive a sizable portion of their funding[1] from OECD member-states' development aid agencies[2] and from multilateral organizations such as the United Nations Development Programme (UNDP) and the World Bank.

International NGOs often channel funding to community-based NGOs that develop and execute projects,[3] forming a relationship commonly referred to as 'partnerships'. These 'partner' or 'counterpart' NGOs[4] are the main focus of this study. They are grassroots not-for profits in developing countries that advocate for and/or perform services in the areas of human rights, education, health, the environment, and basic infrastructure to vulnerable and marginalized populations with the aim of contributing to their social and economic well-being. Often, the majority, if not all, of their funding comes from international sources. To be eligible for funding, these NGOs have to meet a series of legal and administrative requirements. Typically, there is the requirement to be legally incorporated as a non-profit entity (Roberts et al., 2005, p. 1851)[5], thus binding the organization to state legal and financial regulations. Apart from this, NGOs agree to adopt a series of administrative devices: management and accounting and reporting technologies to manage and account for the project's implementation and the use of funds. Requirements frequently include strategic plans, budgets, Logical Frameworks, monitoring and evaluation reports, and financial audits of the project's account. This paper focuses on the effects of these accounting oriented administrative devices on

[1] World Vision International is among the largest NGOs in the world. For the 2009-2010 period it reported a total revenue of $1.2 billion, approximately 28% from government agencies and multilateral organizations (World Vision Financial Statements 2009-2010). For international confederations such as Oxfam and VSO, their national level affiliates receive funding from government. In the case of Oxfam Great Britain 27% of funds for the 2009-2010 financial period came from government coffers.

[2] Government agencies that administer foreign aid programs to developing countries; examples include the Canadian International Development Agency (CIDA), United States Agency for International Development (USAID), Spanish Agency for International Cooperation (AECID)

[3] The project is one of the mechanisms through which international aid agencies intervene in a country. This mode of development intervention became prominent during the sixties in part due to USAID and the World Bank. The project cycle is divided into various parts: identification, formulation, implementation, supervision, finalization and evaluation (Ferrero y de Loma-Osorio & Zepeda 2006, p. 11). A program is usually made up of several projects. For instance, a gender program may include projects such as increasing women's community participation, access to education and training, leadership and so on. The projects are intended to align with the program's objectives.

[4] From here on Guatemalan and El Salvadorian partner or domestic NGOs will be simply referred to as NGOs, in contrast to international NGOs that act as an intermediary between partner NGOs and aid agencies.

[5] Although this has been recently relaxed allowing the for-profit sector to submit grant proposals.

counterpart NGOs. While there is a substantial, if recent, literature on the performative impacts of accounting (Dent, 1991; Miller & O'Leary, 2007), we emphasise the organizational and political impacts of these devices and the ways in which they are at the same time reinforced and resisted (Preston, 1991).

While grants allow development NGOs and social justice organizations[6] to carry out their work, there are concerns that the dependence on these streams of funding gives funders an ability to influence their policies and practices (Elbers & Arts, 2011, p. 715; Ebrahim, 2002, p. 85). One way is by requiring the implementation of administrative devices. We contend that these administrative requirements have accentuated the boundaries and intensified the homogenizing forces among components of the international development assemblage. This assemblage includes organizational and discursive components that compose what broadly falls under the social justice movement (communities, NGOs, unions; more broadly, organizations with a political activist orientation linked with the social justice and solidarity narratives and actions that took shape during the wars that afflicted the region). That is, social movement components have been increasingly plugged into and rearticulated as the international development assemblage through the introduction of mutually reinforcing international development's technico-administrative requirements. Potentially, organizations start to "lose political autonomy (from state and funders)" as their relationship of accountability shifts "from their constituents to their funders" (Rojas Durazo, 2007, p. 117; see also O'Dwyer & Unerman, 2008).

The motivation for this study emerged from conversations with activist and NGO workers in Guatemala and El Salvador and the critical literature on NGOs and international development. In total, 67 digitally recorded interviews were conducted with staff from organizations active in the international devlopmentand and/or the social movement, including: aid agencies, international NGOs, grassroots NGOs, municipal government, project evaluators, consultants, and activists. Throughout the interviews comments were made on the important role NGOs and international development agencies play in the process of democratization, socio-economic development, and human rights in these countries. Yet many comments also expressed caution and even critique. Not uncommon were commentaries on the deleterious effects of the development model and its use of accounting devices on the social movement's political struggle; at times, this was referred to as the "disarticulation of the social movement." That is, political resistance has been demobilized as the ethical and political aspirations of social movement actors have been increasingly framed within the technical and administrative devices and discourse of development (see also, Morales López & Bá Tiulp, 2009, p. 79). This sentiment is echoed by Arundhati Roy's (2004) commentary on the "NGOization" of resistance, Hardt and Negri's (2000) critique of NGOs as agents of Empire, Wallace's (2004) NGOs as "Trojan horses for global neoliberalism", the NGO and development literature on the depolitization of NGOs (Elbers & Arts, 2011, p. 715; see also, Markowitz & Tice, 2002), and the accounting and management literature that has called for studies on the impact of management and accounting controls on NGOs' advocacy and mission (Hwang & Powell, 2009, p. 293; O'Dwyer & Unerman, 2008, p. 822).

[6] These are distinguished from development NGOs because they are not registered (formalized) and thus often not eligible for funding. Admittedly a crude distinction as some NGOs do social justice work.

We contend that these administrative requirements have homogenized components extracted from the social movement assemblage, accentuated the boundaries, and facilitate functional relations among the components of the international development assemblage. The work by Gilles Deleuze, often in collaboration with Felix Guattari, provides some conceptual tools to help us theorize this process of assemblage transformation. Mainly, how the apparatus of the state, through a process of "capture", expands its organizing principle (the 'state-form') through state development aid agencies' funding requirements. This organizing principle is one of stratification, a two-step process whereby the state-form, first, enrols organizations from the social movement (territorialisation). It both constitutes them and organises them through the use of homogenous administrative categories (the project becomes the primary form of development intervention, organizations become formalized as NGOs and unified as financial and administrative units, and staff become professionalized) (coding). Through this, boundaries are established between what is in and out (that which has not been normalized stands out). Second, reinforces these boundaries by slowing down, cutting off, and establishing new political and financial relations among components within and even exterior to the international development assemblage. The alteration of these functional relations enables the emergence of a unified international development assemblage—it gives it a particular type of agency (overcoding). Not only do these administrative requirements change the nature of NGOs' mission and objectives (Hwang & Powell, 2009, p. 293; O'Dwyer & Unerman, 2008, p. 822; see also Elbers & Arts, 2011, p. 715) but they also have broad repercussions throughout the international development and the social movement assemblages in which they function. The value of using Deleuze and Guattari is that they help us think about the mechanism through which the state intervenes and transform assemblages through a decentred organizing principle that builds on Foucauldian inspired studies on governmentality, a point we discuss further in the next section.

2. NGO MANAGEMENT AND ACCOUTING CONTROLS

It is difficult to ignore the influence of NGOs both transnationally and within state borders.[7] In *Empire*, Hardt and Negri (2000, p. 312) propose that "The newest and perhaps most important forces in the global civil society go under the name of non-governmental organizations (NGOs)". Similarly, for Gallhofer and Haslam (2006, p. 907), quoting Tenser and Kell (2000), international NGOs are "creatures of globalization that have been enabled to tap into broader social movements." While international NGOs play a key role in the global arena as active constructors of global governance (Teegen et al., 2004, p. 475), they are also active participants, often in collaboration with grassroots NGOs, in social movements within and beyond the boundaries of nation states (Roberts et al., 2005; Townsend et al., 2004; Demirovic, 2000). The scope of NGOs' intervention is in part due to the global international development assemblage in which they operate (Escobar, 2004; Roberts et al., 2005) which is to a large extent funded by state development agencies (Beckfield, 2003, quoted in Teegen et al., 2004, p. 473; see also Elbers & Arts, 2011, p. 715). Funding entails the adoptions of administrative requirements, which have introduced NGOs to particular managerial knowledges and practices (Roberts et al., 2005; O'Dwyer & Unerman, 2008) while complicating relations with the social movement (Bebbington, 2005; Mitlin et al., 2007)

[7] According to the Centre for Civil Society Studies at John Hopkins, in the 22 countries in which they conducted their study, the nonprofit sector, excluding religions institutions, is a $1.1 trillion industry that employs 19 million fulltime employees (Salamon, et al., 1999, p. 8).

The adoption of management and accounting controls in NGOs has been gaining interest in the accounting literature. Hopwood (2005, p. 286), similar to Ebrahim (2003), emphasizes the need for increased exploration of "new performance metrics" in NGOs. This call for increased attention to accounting and management controls starts to address Eden's (2004) call for better understanding of how NGOs engage government and the business sector. Some research has focussed on NGO accountability (e.g. Lehman, 2007; Gray et al., 2006). There has also been research conducted on NGOs' reporting narratives (Everett & Friesen, 2010) and field research conducted on NGOs' management accounting control systems (O'Dwyer & Unerman, 2008; Chenhall et al., 2010). This latter research is particularly relevant for this study as it reveals how management control and accountability systems imposed by donor agencies threaten to undermine other more "holistic" forms of accountability as well as the NGOs' mission (O'Dwyer & Unerman, 2008) and alter the relations between the social and economic capital within NGOs (Chenhall et al., 2010). Similarly, Neu et al. (2009) and Rahaman et al. (2010) explore the degree to which reporting requirements help reinforce boundaries in accountability networks and facilitate or impede alliances among funding agencies, multilateral agencies, and NGOs. While these studies provide insight into NGOs, they also contribute to the literature on how management and accounting controls bound organizational networks (see also, Mouritsen & Thrane, 2006, p. 273) and their practices and values.[8] They also show the range of complexity of the management and accounting devices used to create and bound (but also undermine and escape) networks of accountability: from complex contracts and budgets to the mundane yet frequent requirement of providing adequate receipts and invoices for every transaction (Neu et al., 2012).

Although the introduction of management and accounting controls may have the effect of altering networks and steering organizations in a particular direction and way of thinking, workers are not automatons (see also, Silk, 2004, p. 235). Resistance to the introduction of management systems has been documented in the management and accounting literature (see Berry et al., 1985; Hopper et al, 1987). Ezzamel (1994) identified the effect of resistance by unit managers when confronted with new forms of budgeting that sought funding cuts. The NGO literature has also explored how NGO's have adapted strategies to resist or "buffer" funding agencies' insistence on the production of particular types of reporting information (Ebrahim, 2002; Roberts et al., 2005) and the more general condition whereby some NGOs' goals and aspirations are increasingly at odds with the fields' technocratic and neoliberal inclination (Townsend et al., 2004; Mitlin et al., 2007).

This study addresses calls for studies on the "emergence and effects of particular accountability forms" in development NGOs' "original visions and mission" (O'Dwyer &

[8] Of relevance is the research on the colonizing capacity of economic and management discourses. Sikka et al. (1995, p. 113) propose that the introduction of accounting vocabulary in the management of healthcare, education, charities, and trade unions, and the increased influence of accounting institutions (accounting firms), "is often at the expense of marginalizing or demoting social values relating to quality of life, equality, justice and democracy". Similarly Ogden (1995) argues that management accounting has the capacity to change organizational priorities by introducing a particular language into the organization. The introduction of a language particularly helps frame what can be said and conveyed—that is, what is possible. Townley et al. (2003, p. 1045) for instance, highlight how results-based management has the effect of introducing a particular rationality into the public sector that de-politicizes decision-making and facilitates "agreement on action" (ibid., p. 1047) between possibly antagonistic visions.

Unerman, 2008, p. 822) and the “widespread adoption of evaluative metrics” and its effects on NGOs’ “involvement in advocacy, political mobilization or community engagement” (Hwang & Powell, 2009, p. 293). But it also aims to go further than this by, firstly, studying how management and accounting requirements are implicated in constituting and altering the assemblages in which NGOs operate. That is, we study how administrative requirements simultaneously alter the organizations and the assemblages in which they operate by observing forces that constitute components, stabilize the boundaries, and enable the emergence of a unified whole—rather than consistency among a heterogeneity of components, a characteristic feature of assemblages, consistency is achieved by homogenization. Secondly, it explores how these stabilizing principles are contested as NGOs employ administrative strategies to resist the state apparatus of capture.

Conceptually, this article builds on the governmentality and Marxist inspired studies in accounting through Deleuze’s analysis of the “state-form” and its apparatus of “capture” (Deleuze, 1987; Deleuze & Guattari, 1987). There are many variations to the Marxist conceptualization of the state: from the state as inseparable from capital and functioning in the interest of ruling classes to one that is relatively autonomous and intervenes by regulating the economic and social conflict between classes (cf., Cooper et al., 1989; Tinker, 1984; Catchpowle et al, 2004). In contrast, Miller (1990, p. 319-320) contends that often this literature assumes the state has an “essential functionality” that reduces them to a “unity” that has been empirically difficult to support. Rather than the Marxist’s inspired approach that privileges the state as a central mode of governance, governmentality proposes instead thinking “beyond the state” (Rose & Miler, 1992, p. 175). Governmentality is mainly interested in the regimes of truth and techniques that make objects governable. Nevertheless, accounting research within this tradition has tended to focus on how accounting is implicated in governing, constituting, and arranging actors in a particular field (Rahaman, et al., 2010; Neu et al., 2006). Yet, such governmentality-inspired studies often examine sites where governing is exercised through a particular institution that acts as an obligatory passage point, a centre of calculation, as the “eye of power” (see Neu et al., 2006, on the World Bank; Preston, 2006, on the US government; Rahaman, et al., 2010, on the Ghana Aids Commission). This study takes a somewhat more decentred approach to these governmentality studies by including an array of bilateral and multilateral aid agencies and their requirements, which help deploy a mode of governance that affects the variability of assemblage components and the relations among them. Through the diffused plurality of the *state-from* (an organizing principle that marks its impression on an array of institutions, thus taking many forms) we can theorize the expansion of a domain of governance—we propose that this is not a singular and unified view of the state, but a process through which multiple components (e.g. organizations, staff, programmes, technologies) are enrolled into a form of governance that is epitomized by the state apparatus. This is not in contrast to governmentality; rather, it helps us think about how this mode of governance is generalized throughout society (Day, 2005, p. 134); how, in other words, accounting technologies of controls are actively “reinstating the state in the collective body in a new way and limiting the forms and possibilities of resistance” (Rose, 1999, p. 147). The state-form is not restricted to the state, but suggests the centrality state institutions and relations in our empirical site by adding extra theoretical tools to governmentality, which has critiqued state-centric approaches to the study of government. Although just one component of a heterogeneous assemblage of power (Rose, 1999, p. 5), we argue that state institutions, such as international aid agencies, are active in international development interventions and merit giving more empirical and theoretical consideration to some of their features, mainly the programmes and administrative technologies that they deploy. These concepts are also useful for thinking about how that which does the governing is altered when it brings into its domain of control that which it deems to be exterior or in the margins: the state apparatus is altered as it adds components to its assemblage of control during its expansion. Lastly, capture helps us theorize contestation in the process of establishing connections of assembling and reassembling heterogeneous components and how these are made coherent. The contested nature of assemblages is often not a focus in governmentality studies (Li, 2007, p. 264). Here, contestation as a form of resistance to the state-form of governance is thought of as lines of flight and movements of deterritorialization, which "have no equivalent in Michel's [Foucault's] work" (Deleuze & Lapoujade, 2006, p. 129). At a more practical level, this approach to conceptualizing the state improves our understanding of its functioning in order to better identify, avoid, and resist it (Day, 2005, p. 137).

3. THE NEOLIBERAL STATE AND THE PROCESS OF CAPTURE

NGOs' relationship with the state was altered in the 1980s as a broad series of neoliberal reforms that could be generally categorized as new public management[9] swept the public sector of OECD-member countries (Lewis, 2001, p. 185). For Rose and Miller (1992) any "political mentality", includes "discursive fields" that make particular types of utterances and practices possible, and programmes that translate these rationalities into a language to facilitate their diffusion. Although displaying variation in the way it has been enacted (Pollitt & Bouckaert, 2011), the neoliberal programme of new public management has generally emphasized the language of accountability, performance, and results in the public sector (Osborne & Gaebler, 1993, p. 140-41; CIDA, 2006), enabling a particular way of framing the problems of government and their possible solutions. There are also a number of technologies (including: budgets, contracts, and performance measurement systems such as Logical Frameworks) that facilitate intervention and the constitution of a particular social field or assemblage (Rose & Miller, 1992; Radcliffe, 1995; Neu et al., 2006). Through the vocabulary of effectiveness and efficiency and the use of management technologies for the measurement and evaluation of results, an "entrepreneurial government" is able justify the increasing delivery of public goods through contracting out to the private sector or non-profit organizations (Lewis, 2001, p. 33; Ebrahim, 2002, p. 85). This is not only restricted to services within state borders. We also see this in the government's provision of services beyond its borders, from militarily and security (Klein, 2007) to international aid and development. NGOs are enrolled in the implementation of state development agencies' policies[10]— tantamount to "privatization by NGO" (Harvey, 2005, p. 177; see also, Robinson, 1997).[11]

[9] For more on the connections made public sector reforms and neoliberal discourses in the management and accounting literature (see Humphrey et al., 1993; Broadbent & Laughlin, 1997).

[10] Apart from the emergence of new public management at the level of the nation-state, there are also changes at the transnational level, with multilateral agencies such as the United Nations and the OECD setting transnational aid and development agendas and priorities. The 2005 Paris Declaration on Aid Effectiveness, followed by the 2008 Accra Forum, established a number of principles for governments from donor and developing countries, including the broad implementation of impact measurement systems such as 'managing by results' (OECD, 2008).

[11] The state practice of contracting out services as a form of intervention works hand-in-hand with other approaches. Notably, OECD-member states, through a slew of multilateral institutions (notoriously, the

While these public sector reforms have been commonly associated with the reduction of the state, the state has also become stronger to "secure meaningful reorganization of the activities of public sector institutions" and "reinforce social and political authority" (Humphrey et al., 1993, p. 10). The targets of these types of state interventions are not only governments in developing countries, but also include other fields such as international development and social movements (and arguably, more broadly, civil society[12]).

The process of arranging the field of governance is further explored through the state-form and its realization through the state apparatus of capture. Deleuze's theory of the state does not discuss a particular state formation, but rather employs the state-form as a mode of governance which stresses the commonalities that exist in actual state practices and how they intervene in constituting different segments of society (classes, ethnic groups, modes of production, organizations, etc.). As an organizing principle, the state-form draws together (actualizes[13]) an assemblage of institutions from which the state apparatus emerges. That is:

> [T]he apparatus of the State is a concrete assemblage which realizes the machine of overcoding of a society [i.e. the state-form]. This machine in its turn is thus not the state itself, it is the abstract machine which organizes the dominant utterances and the established order of a society, the dominant languages and knowledge, conformist actions and feelings, the segments which prevail over the others. The abstract machine of overcoding ensures the homogenization of different segments, their convertibility, their translatability, it regulates the passages from one side to the other, and the prevailing force under which this takes place. It does not depend on the State, but its effectiveness depends on the State as the assemblage which realizes it in a social field. (Deleuze, 1987, p. 129)

Like governmentality, the state-form is not restricted to a particular set of concrete institutions, but is generalized throughout society (Day, 2005, p. 134). The state apparatus is just one way of realizing it, of exercising its political sovereignty across its expanding territorial domain through a diversity of administrative programmes and technologies. This expansion is part of the process of capture[14] as it brings into its domain and reproduces itself in new areas—including the internet, informal sectors of the economy, and international development. The state-form aids us in the study of how assemblages transform in our empirical site.

International Monetary Fund), spread neoliberal rationalities by encouraging developing countries to reform, often referred to as "structural adjustment", mainly through loan requirements. A dramatic example is found in Klein's (2007) documentation of how the US government has used the strategy of destabilizing countries (by backing a coup or war), or taking advantage of an existing disaster, to wipe the slate clean, upon which a new and reformed neoliberal state would be constructed. The wars in Guatemala and El Salvador shocked the slate clean and made possible the reforms institutionalized in part through the Peace Accords, which, we argue, have permeated into the NGO sector.

[12] The United Nations Development Program (UNDP) defines civil society as: "together with the State and the market, one of the three 'spheres' that interface in the making of democratic societies. Civil society is the sphere in which social movements become organised. The organisations of civil society, which represent many diverse and sometimes contradictory social interests, are shaped to fit their social base, constituency, thematic orientations, and types of activity" (quoted in Bebbington & Riddell, 1997, p. 109).

[13] Similar to the state-form, Foucault's Panopticon, for instance, is an abstraction that helps us identify a form of power. In Michael Hardt's commentary on Deleuze and Guattari's *A Thousand Plateaus* (1987), he notes that the abstract is not an ideal but "virtual"—the latter is real (just not *actual*, much like a memory), the former is not.

[14] While capture is not a specific function of the state, it is its "paradigmatic model" (Harper, 2009, p. 128).

An assemblage is composed of heterogeneous materials (bodies, actions, and passions that interrelate and alter one another) and enunciations (the performativity of the discursive, such as acts and statements, that enable 'incorporeal transformations") that mesh together into a self-consistent aggregate—these components maintain their properties while enabling emergent functionality. In contrast:

> [The state] is a phenomenon of *intraconsistency*. It makes points *resonate* together […] very diverse points of order, geographic, ethnic, linguistic, moral, economic, technological particularities […] It operates by stratification; in other words, it forms a vertical, hierarchized aggregate that spans the horizontal lines in a dimension of depth. In retaining given elements, it necessarily cuts off their relations with other elements, which become exterior, it inhibits, it slows down, or controls those relations…it isolates itself from the remainder of the network, even if in order to do so it must exert even stricter controls over its relations with that remainder…Thus the central power of the State is hierarchical…because the only way it can combine what it isolates is through subordination. (Deleuze and Guattari, 1987, p. 433; emphasis in original)

An assemblage is stratified[15] in this form of governance; its boundaries are defined, relations are controlled and cut off, and consistency (i.e. intracosnsistency) is the result of a "hierarchized aggregate" that homogenises its components. This is in contrast to assemblages' self-organizing components and the unity that emergence out of their (functional) relations with other components and even other assemblages.

For our purposes, we conceptualize social movements as an assemblage. Building on Alvarez et al. (1998) and Osterweil (2004), Escobar and Osterweil (2010) define the social movement assemblage as:

> [E]xpansive, heterogeneous and polycentric discursive fields of action […] constructed, continuously reinvented and shaped by distinctive political cultures and power distributions. Movement fields configure alternative publics in which dominant cultural-political meanings are refashioned and contested; the publics can be seen as parallel discursive arenas, where subaltern groups reinvent their own discourses, identities and interests. The fields are potentially contentious in two way: they create and sustain alternative discourses, identities and challenges in conflict with dominant meanings and practices; and they maintain an internal contestation about their agendas in ways that enable them to respond adequately to their own ethico-political principles. (Escobar & Osterweil, 2010, p. 195-6)

Components include a variety of organizational forms (from NGOs to non-incorporated activists and community-based organizations), personnel/volunteers, financial resources (aid flows), administrative devices, modes of developmental intervention and political expression (service and/or advocacy projects, rallies, land invasions, etc.), and narratives (ethical and political aspirations and shared histories of solidarity) that express an identity and give coherence to the social movement without undermining the diversity of component parts. The social movement assemblage has porous boundaries (its components are itinerant) and is characterized (and arguably this is its strength) by "heterogeneous and polycentric discursive

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[15] Deleuze and Guattari use to the concept of strata to refer to this form of assemblage. For the sake of simplicity, we agree with de Landa's conceptualization of strata as one of the "limits of any possible assemblage" (Deleuze and Guattari, 1987, p. 337. Cited in: de Landa, 2006, p. 123, n21).

fields" and an "internal contestation" (Escobar & Osterweil, 2010, p. 195-6) that encourages variation in organizational form and modes of development intervention and political activism.

In light of these types of assemblages, we frame capture as a process through which elements of the social movement assemblage are brought into the state's hierarchical apparatus through their incorporation in the international development assemblage. The latter is distinct from the social movement and the state-apparatus, although they overlap as the international development assemblage is made up of components that are simultaneously plugged into the other ones; these components include: international and local development NGOs and activist organizations, state institutions (bilateral and multilateral aid agencies, local ministries), consultants, project beneficiaries, and an assortment of state-mandated international development programmes and technologies (characteristic of new public management). As we intend to demonstrate bellow, the international development assemblage is one that is increasingly adopting the features of the state apparatus' hierarchical features. It is becoming stratified.

This process of capturing components of another assemblage involves the stratification processes of territorialisation, coding, and overcoding.[16] Territorialisation is the processes whereby materials are enrolled from multiple assemblages of heterogeneous components (mainly, in our study, the social movement). Coding involves arranging these components into homogeneous categories—NGO as the primary organizational form, adopting the project as mode of development intervention, and professionalized staff. This is achieved through disciplinary and normalizing practices, for instance: administrative requirements that set standards, evaluation criteria, and encourage repetition (e.g. the continuous production of project proposal and their monitoring and evaluation). This is followed by ovecording: a process of establishing functional relations, of binding components together, in a manner characteristic of the state-form which has included neoliberal forms of governance (rationalities, and new public management programs and technologies) into its actualized apparatus. This altering of relations and meshing of components is achieved in part by administratively overwhelming organizations, altering flows of funds (e.g. encouraging closer alliances with local governments), and requiring specific forms of documentations such as receipts/invoices.

Effects of this process are not restricted to the international development assemblage. The social movement assemblage is also altered as its components are enrolled into the international development assemblage, which often constrains their degree of involvement in the social justice movement. After all, plugging into the international development assemblage enables the slowing down and cutting of connections and exposes organizations to "dominant ideas and rules that travel with development finance—in particular in the current context, ideas related to neoliberalism and security" (Mitlin et al., 2007, p. 1703). We do not want to overstate it either. While a disciplinary/coercive element does exist, funders often attempt to motivate improvement in NGO accountability and project management practices of NGOs by, in part, making them responsible for providing results and achieving targets—there is an attempt to enrol their cooperation and desires for funding agencies' model development. This is, because "Coercion is particularly awkward for donors whose principal rationale for intervention is the utopian desire to bring order and efficiency (Li, 2007, 278-9).

[16] This is not a causal or linear process. They rather overlap. But we present it so for exposition purposes.

In Guatemala and El Salvador, interviewees expressed concerned over the "disarticulation of the social movement", which we have conceptualized as one of the effects of capture. This is not totalizing, as attempts at capture may not completely block resources and desires that flow across the state apparatus' domain of control into the social justice meshwork; in this case, flows are deviations from the stabilized (i.e. stratified) regime of the state: they are currents that escape aggregation or representation as a homogenized and unified totality (Bonta & Protevi, 2006, p. 87). For instance, NGOs that escape specialization and administrative constrains to engage with organizations 'exterior' to the assemblage (e.g. social movement organizations not formalized as NGOs, for example), financial resources that escape proper accounting procedures, and/or political desire (e.g. notions of trust and solidarity) that persist amidst the technical and administrative terrain. These flows escape being completely territorialized and overcoded by the state's international development apparatus that attempts to divert them in its service while also blocking deviations and escapes. The point is that there is contestation within the state-governed international development assemblage. Capture does not mean, therefore, the complete undermining of the social movement. Contestation in the form of resistance is, rather, strategized differently within the international development assemblage. Capture is also productive by encouraging organizations to develop new approaches for survival, to develop new ways of freeing funds for their political struggle and mobilizing an imaginary about resistance.

In the following section we present some of the controls deployed throughout the international development assemblage in Guatemala and El Salvador. They give us an idea of the mechanisms through which organizations that plug into it become administratively more coherent as a unit, with each other, and the state apparatus. The sources of these administrative requirements are OECD-member states, which as will be argued, also share a degree of administrative cohesiveness through the widely implemented programme of new public management and related technologies.

4. ENROLLING AND HOMOGENIZING ASSEMBLAGE COMPONENTS

Funding agencies' request for proposals and contract agreements contain the requirements that allow funding agencies to make NGOs knowable and alterable.[17] They are part of a number of inscriptions through which the state-form's organizing principle is coded into rules and spread throughout the international development assemblage. These inscriptions contain the project and organizational level requirements for inclusion in the assemblage. At the project level we have planning, monitoring, and evaluation devices and their respective reporting templates (budgets and Logical Frameworks, for example). Organizational level controls include being constituted as a legally registered NGO with a proper governance structure, accounting systems, strategic plans, human resources, etc. With these requirements we also note changes in NGO's hiring criteria, altering the composition of staff as professionalized staff are needed to address these technical and administrative requirements. When the agencies' requirements are implemented in mass, they help make a broader range of organizations and institutions

[17] Throughout the field study, participants shared a number of reports that they generate for funders. These include: project proposals, project's monitoring and evaluation reports, work plans, annual financial reports, budget spreadsheets, etc. Documents were also accessed online from NGOs and funding agencies' websites, including: annual reports, promotional material, financial statements, etc. Funding agencies included additional inscriptions, such as the forms and templates that NGOs have to fill as part of the project submission requiremetns.

more administratively coherent (intraconsistent) as a collection of personnel, as an organizational unit, with each other, and the state apparatus. This is in contrast to the social movement meshwork: there is consistency while components maintain a larger degree of heterogeneity, a consistency that is neither primarily administrative nor achieved through a relation of hierarchy.

The requirements are similar across funding agencies. The sources are OECD-member states that are also made more similar with one another through the adoption of neoliberal rationalities and its programme of new public management—the latter emphasizing particular notions of accountability based on results management. This emphasis on results is noticeable in these states' bilateral (see, for example: CIDA, 2006) and multilateral agencies' policy documents (see, for example: OECD [2008] with its emphasis on "managing by results"). It is also noticeable in the forms/templates fund recipients, NGOs and related organizations, are required to fill—these contain templates for the management of results, the Logical Framework, results- and activity-based budgets, and strategic plans. As we note bellow, interviewees perceive requirements as being similar across OECD-member state development funding agencies. A cursory look also shows similarities not only in terms of the emphasis on results, or requiring the 'project' as a modality of intervention, but also in terms of the abovementioned templates which are visibly recognizable and ubiquitous throughout the international development assemblage—this is particularly the case of the Logical Framework (Crawford & Bryce, 2003; Martinez and Cooper, 2012); after all, these "governments copy other governments" and exchange ideas through meetings at international bodies such as the OECD or World Bank (Pollitt & Bouckaert, 2011, p. 4), and consultants.[18] Also noticeable is the increasing coordination among funding agencies. For the director of an aid agency with offices in Guatemala, application for international funding "is streamlined in a way that everyone has the same criteria and possibilities. That is a global practice across agencies…yeah, to make same rules for everyone" (Interview # 38).

Homogenization through the imposition of a particular modality of development intervention, organizational form, and administrative and technological expertise among organizational components of the international development assemblage is explained through the similar requirements deployed from these administratively isomorphic state development agencies that contract services or provide grants to the organizations that constitute the assemblage. Aid agencies are thus a mechanism, one of the concrete institutions of the state apparatus, through which the state-form is realized and imparts its organizing principle; as a project coordinator for a funding agency with office in El Salvador noted: through requirements "one generates these efficient organizations [i.e. local NGOs] but we have an internal logic of reproducing ourselves" (Interview #45)—not only make NGO more efficient and results oriented, but also enable the formation of an assemblage of quasi-state organizations. The project proposals NGOs send to funding agencies provide further insight into how the agencies' "internal logic" is reproduced throughout the international development assemblage. We will first review the

[18] The case of Practical Concepts Inc. is exemplary of how consulting firms are active in the development and dissemination of project management technologies throughout the international development assemblage. As a consultant for USAID, Practical Concepts developed the Logical Framework in 1969-1970 and embarked on a global campaign to disseminate it through USAID offices. Even after its dissolution, Practical Concept staff and close associates/trainees continued to spread the Logical Framework throughout major bilateral agencies (German, Canada, Spanish, Swedish, etc.) and multilateral agencies (World Bank and UNDP).

project proposal and the organizational and project requirements. This is followed by changes in personnel. Both are instances of the first part of the process of stratifying the international development assemblage: the enrolment of material components from the social movement assemblage and encasing (layering) them into homogeneous administrative categories.

4.1. The project proposal

The proposals organizations submit for project funding respond to aid agencies' specifications contained in their requests for tenders; these are later formalized through the contribution agreement signed by both parties. The project proposal is an exercise in creating a representation of the organization and the project for the funding agency. It helps show, apart from the organization's ability to fill forms according to agency specifications and develop an awareness of its own administrative practices, to what extent it has the capacity to plan and execute the project through the use of project management tools. The proposal is one of the initial ways in which funding agencies examine implementing organizations' administrative capacities. For a project designer at a rural development NGO:

> They give you points during the project's evaluation. They do not approve it because they like me, but because the project meets pre-established requirements. Every requirement has a certain amount of points: the one who obtains most points is the one who wins. It is like evaluating students… the teacher gives me points if the information is good. The one who tests you is the one who gives you the funding. (Interview #44)

Proposals also point out to the funding agency the type of feedback to provide the organization. There are disciplinary implications to this examination (Foucault, 1979; Hoskin & Macve, 1986; Preston, 1989). At times, funders see the identification of a weak proposal not as a way to sever a relationship with an NGO but, as the director for an international NGO with offices in El Salvador noted, as a way to intervene and "improve" them since a development project is not only about alleviating a certain problem in a population or community, but also about building administrative capacity (Interview #3). For this reason, funding agencies often provide workshops, instruction manuals, and general feedback as a way to continuously improve NGOs' administrative practices.

The proposal provides agencies with an overview and an opportunity to intervene at the project, organizational, and staff level. Although the distinction between these levels controls is somewhat rudimentary, they are often intertwined, it is useful because it shows the extent to which they are implicated in NGOs' operations.

4.1.1. The project: the mode of intervention as a cohesive unit

Projects are the primary form of development intervention and they are also, for the director of an international NGO with offices in the region, "an administrative tool that allows us to execute our programmes. We execute our programmes through the projects" (Interview #47). Not only are NGOs primarily formulating their interventions through projects, but, as we will demonstrate bellow, the project is also an administrative category controllable by management and accounting tools that make projects consistent with the funding agencies' development model and goals.

An overview of project proposals, and the agencies' requirements for these proposals, reveal that they contain information on: project location, demographics of the region and targeted population, diagnostic, or baseline data;[19] analysis of the project's justification; a Logical Framework (project's objectives, results, activities, and indicators to measure performance);[20] budgets for the project as a whole and for each of the activities and results (activity- and results-based budgets); project timetable (often, a Gantt chart); project approval letters by, for example, municipal governments; a detailed overview of the project's activities as contained in the Logical Framework; mechanisms for the internal evaluation of the project; and the sustainability of the project.

These requirements are usually inscribed as forms and templates contained in funding agencies' application packages. These are impressed with the state-form's "rigid lines that compartmentalize reality into segments" (Bonta & Proveti, 2004, p. 154) and "presents paths between fixed and identifiable points" (Massumi, 1987, p. xiii). This is noticeable in the way project forms and templates both (a) breakdown the areas of intervention into different segments such as region, population (gender, age, level of education), time frames, activities, results, and financial inputs and outputs; and (b) causally links these, through hierarchies of objectives, to goals and metrics that are consistent with state's development program. Timetable, budget, and Logical Framework templates are particularly used for doing this and are often included in aid agencies and international NGOs' project proposal packages. These are quite similar across agencies. According to the regional manager for an NGO that works in rural development in El Salvador:

> The projects' forms are usually similar. Funders want information on the organization, the social and economic context of the site of intervention, a description of the beneficiaries, how the project will be monitored, and the Logical Framework: its objectives, expected results, activities, and budget. Then they ask about the project's sustainability and the steps that will be taken once financing ends. We always have to send these forms. (Interview #11)

Although with some variation, even the specific templates for a budget share commonalities. The accountant for the aforementioned rural development NGO added: "Almost all budgets are similar. Almost all use the same three or four budget items…personnel, materials, and administrative costs" (Interview #15). The same could be said about the Logical Frameworks: most are organized in a visually recognizable matrix with similar categories (Martinez & Cooper, 2012). Even project objectives and indicators have been subject to these sorts of pressure: Gender equity and environmental impact/sustainability indicators are required for most if not all the projects implemented by the NGOs consulted for the study (cf. Elbers & Arts, 2011, p. 719-20). The periodic monitoring reports and the final evaluation report sent by

[19] In many cases, particularly for larger projects, a consulting firm is brought in for this component. In the case of smaller projects, as one international NGO project manager commented, local NGOs with experience in the area are typically quite knowledgeable and they rarely use consultants for baseline measurements.

[20] More specifically, the Logical Framework is a visual representation (a 4x4 matrix) of a project's activities and performance indicators and their causal relationship with the project's overall objectives. After the activities are identified the NGO breaks down each activity into cost objects during the costing process and include them in the budget used to keep track of the various activities' inputs. These are also imputed into timetables to chronologically represent, usually in the form of a Gantt bar chart, the various activities to be executed throughout the life of the project (Martinez & Cooper, 2012).

the NGO once the project is underway are often filled using agency-designed templates (cf. Ebrahim, 2002, p. 108).[21]

Not only do these administrative requirements and their templates share similarities across agencies, but their effects are significant, and, given the pervasiveness of organizations that these agencies fund, quite broad in scope. That is, these requirements also make certain types of development interventions more possible. This is noticeable in the way the project becomes the principal modality of intervention. As the project coordinator at a Guatemalan NGO commented: “We have our different work dynamics, but what we have in common is that all social organizations manage international development projects. We became project designers and executers (Interview #58). She goes on to say, more specifically, that apart from using the administrative category of the project to frame their work with communities, these projects are quite similar: “There were, without exaggerating, six or seven NGOs working in the same community…and we were doing the same thing!” (Interview #58).

This is particularly visible with the use of the Logical Framework to design development projects. The framework offers a methodology and vocabulary for visualizing the project using the templates provided by the funding agency (see figure 1). The Logical Framework lends itself for projects that include components that could be readily measured (such as building infrastructure), rather than social change and advocacy-based approaches to development intervention (Ebrahim, 2005, p.90). The director/project designer at a popular-education NGO described its use as a device that “robs you of the energy and creativity needed for the struggle” (Interview #43). This is not only the view of local NGOs. The following quotes illustrate the perspectives of, first, the manager of a large and well-known international NGO, followed by the project coordinator of an aid agency, both with offices in the region:

> The Logical Framework is good for constructing buildings and classrooms, training teachers and things like that. But it is limited when it comes to capacity building: engaging with the community to promote an active citizenry. These types of activities fall under the rights-based approach to development. So the Logical Framework does not really work in these cases because we are dealing with so many variables that are more qualitative than quantitative ... they are hard to measure. For me, it is a tool that is not very useful for political advocacy because you want to promote behavioural changes. (Interview #47)

> The Logical Framework is of little use for advocating social change. To strengthen a social organization is for it to have increasingly more autonomy, and the capacity to take advantage of opportunities and to respond to all sorts of social changes through an assortment of political actions. All this is hard to plan. We cannot use to Logical Framework to do this. We cannot plan our advocacy work two years in advance. (Interview #45)

This suggests that NGOs’ “creativity” and notions of advocacy and political activism are rearticulated as they frame their development intervention using the Logical Framework’s administrative and technical vocabulary. Moreover the Logical Framework is a tool designed

[21] The reports are usually divided into three parts: a narrative and financial component and the annexes.

to break complex projects into visibly separate components (Martinez & Cooper, 2012; Ebrahim, 2005) and align the project with the funding agencies' priorities: the project's activities and objectives should contribute to the agencies' development goals through a hierarchy of causal relations. It is, in other words, a tool that aids organizing thought and action through its internal logics and vocabularies and quantitative measurement of change.

[Insert figure 1 about here]

The administrative category of the project and the templates that give them structure are mechanisms that aid the constitution, representation, and administration of development interventions. We can start noticing how participating in the international development network enables not only the project as the preferred, if not the only, modality of development intervention, but also makes this form of intervention administratively more homogenous with and controllable by funding agencies—a consistency that is hierarchically implemented and involves a degree of similarity among components. Next, we will explore how this is not only restricted to the form of intervention but to the organization as a whole.

4.1.2. The NGO form: the organization as an administratively and financially cohesive unit
Funding agencies also intervene at the organizational level. In contrast to the project level, organizational level controls are often required by both funding agencies and local state regulations. The Guatemalan Ley de Organizaciones no Gubernementales para el Desarrollo and its equivalent in El Salvador, for instance, set the requirements for NGO governance and operations. For the accountant of an NGO in El Salvador: "We are governed by a law for associations and non-profits…there are established procedures to follow. That law provides a framework that regulates our operational and governing practices" (Interview #13). The 2003 Ley de Organizaciones No Gubernamentales para el Desarrollo,[22] decrees among other things: a particular definition of NGO, their adherence to a set of accounting and tax principles, the formation of a general assembly, etc. (Congreso de la Republica de Guatemala, 2003). International funding agencies build on this by requiring these same NGOs to establish areas of specialization (education, health, rural, urban, etc.) and the use of contracts, Logical Frameworks, procurement/tender procedures, and budgets that stipulate what ought to be done and with whom, by when, and for how much. Fiscal and legal interventions reinforce one another and increase the degree of homogeneity.

State regulations, from Guatemala and El Salvador and from OECD-member states that provide the funding, are often complimentary, as funding agencies require that NGOs comply with local regulations. Moreover, OECD-member states are often implicated in the wave of reforms that target public sector institutions of many of their aid recipient countries through World Bank loans and IMF structural adjustment programs (Lewis, 2001; Neu et al., 2006; Klein, 2007). At another level, governments in EL Salvador and Guatemala are increasingly submitting proposals alongside NGOs for development aid grants from bilateral and multilateral development agencies. A regional manager at an El Salvadorian NGO commented: "the government wants to access funding from external sources. Some ministries are creating their international cooperation unit to solicit funds from the same places as us" (Interview #11). This further integrates the apparatus of the state as a component of the international development assemblage by targeting not only NGOs but also state and municipal governments in the region.

While organizational level requirements are made more cohesive across the apparatus' institutions for international development, international funding agencies have a few extra requirements for NGOs. This is noticeable in NGOs' project proposals. The first half of a proposal includes information on the organization's legal status, strategic plan and area of specialization, and financial standing (balance sheet and income statement, funding sources for the last three years, etc.). Yet, there are a few steps that need to be taken by the NGO before submitting the proposal. To enrol in the assemblage, an NGO needs to register with the agency or intermediary international NGO in order to get a file number. There are various ways of doing this; one of them requires filling the funder's institutional evaluation form. The form inquires about the organization's structure (are they incorporated as an NGO and to what extent is the board of directors involved in the organization); bank accounts (do they have an account for each project, number of accounts, currency, signing authority); control of petty cash (where is it kept, are there rules for its use, who administers it); development and monitoring of receipts; accounting personnel's capacity; extent to which it is audited; taxes; project implementation; and financial sustainability. As we can see, an important concern is whether the organization is constituted as an NGO and has proper governance and financial controls. NGOs are encouraged to take this form as a guide outlining the funder's main interests: in effect, a checklist of what to work on before submitting a project proposal.

These requirements are addressed again in the proposal, which has its additional requirements. One of them is that NGOs include their strategic plan in the proposal, which gained prevalence as governments and their aid agencies gave emphasis to managing for results and setting long-term targets.[23] Through it, organizations formulate projects that should 'feed' into their mission, vision, and programmatic areas—part of the process of creating administrative coherence within the organization, which, as we will discuss bellow, is reinforced financially through accounting software. Strategic plans are also used by funding agencies to identify the sectors that the NGO specializes in—noticeable in their vision and mission statements, but mainly their areas of intervention: programmatic (e.g. local economic development, small business, infrastructure, gender, the environment) and geographic (e.g. regions, provinces, cities) areas of intervention. Specializing in particular sectors has become a requirement. For a project designer in an El Salvadorian NGO:

> They evaluate your institutional capacity to execute a project. We cannot, for example, ask an agency to finance a water project. We do not have the ability to do these types of projects ... they assess our organizational experience; we must send them an account of organizational experience: how old is the organization, what have we done, how many projects of this type we have executed. (Interview #44)

Moreover, with this specialization it has become more common for NGOs to 'upgrade' their staff through training and hiring practices. Funding agencies require that the NGO have personnel with the technical and administrative capacity to carry out the project. Often, the

[23] The strategic plan is a recent funding prerequisite (or at least highly encouraged) by most funding agencies. Among the organizations interviewed, the range for the adoption of strategic plan is from mid 1990s to mid 2000s. Strategic plans tend to be for between five to ten years.

budget would include funding to hire a consultant and even a project administrator—although, interviewees commented that the latter is decreasing. Both strategic plans and human resources requirements are an effect of an assemblage segmented into 'sectors'; that is, each segment requires its respective administrative and technical specialization.[24]

Funding agencies further reinforce cohesiveness within the NGO and the agency-NGO relation through the introduction of accounting software, which is at times made a requirement and financed by funding agencies. The software is useful for aggregating a project's templates (e.g. project budgets and bank account transactions) into a single project report or for aggregating the NGOs' multiple projects' financial information into a institutional level financial statement destined for aid and local state tax and regulatory agencies. The director and project coordinator at two Guatemalan NGOs commented, respectively:

> There was an audit conducted, which taught us a lot. We had a deficiency, we did not have the accounting system required for the project we were involved with ... the recommendation was that the funder had to support us by providing the funds to install a specific software. They then trained us. It is an accounting software that now allows us to work with the EU. (Interview #35)

> There is an international NGO that bought accounting software for all its partners so that they could have similar software and prepare similar reports. The UNDP has also done this. They financed the creation and the use of accounting software for its partners. (Interview #30)

The software is an addition to the templates (often in Excel) that funding agencies design and include as the project's requirement. It gives the organization a financial unity. That is, the aforementioned project manager further commented that emphasizing the project level did a disservice to preparing institutional level financial statements. She stressed that NGOs:

> Work on a project-by-project basis. Often they focus mainly on accounting for the project while not for the organization as a whole. They may not have the time, they may not have the administrative capacity, they may not have the funds to buy the software because it is expensive…so many are stuck working on the project's Excel sheets. (Interview #30).

In one notable example, the director of a local NGO that gives administrative support to other NGOs noted how one of them:

> Did not have an organizational level accounting system. They had two projects with two separate accounting systems: one for funder X and the other for funder Y. Each system had its separate personnel, its separate vehicles, costing systems…two totally different accounting systems. (Interview #37)

Emphasis on accounting for their different projects encouraged development NGOs to function as a collection of different projects rather than a unified financial and administrative whole. In light of this, there has been a push toward unifying NGOs as a unit by encouraging the implementation of accounting systems that facilitate the preparation of institutional level financial reports. The country level director of an international aid agency commented on the

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[24] This segmentation of the field was part of a project financed by aid agencies that started in the late 1980s. Two interviewees were involved in these projects (Interview #50; Interview #52).

role of accounting software in discouraging the practice of having separate accounting systems for each project:

> It is possible to do it other ways. Coding expenses by donor could integrate the accounting system, for instance. I have seen lots of examples that do not require a team for each project. It is a team that implements certain results designed by the organization and those results apply to three or four different donors: Canada will finance these activities, Spain those activities. But the organization has one goal. (Interview #38)

Yet, when NGOs prepares these financial reports, increasingly, much like their project level templates, it has to be with the agency-approved software. The project manager followed up on her comments by stating:

> We have an internal accounting system, a piece of software that complies with Guatemalan fiscal and legal norms. Then, I tell the agencies: “allow us to send our reports with our own formats.” They tell us: “you can include those as annexes, but we want the formats in such and such a way.” The problem is that we cannot abandon or own reporting formats and accounting systems because we report to our government. On top of that, as an organization, we have fourteen international funding sources. So we have fifteen different formats to comply with every three or six months. (Interview #30)

While the Paris Declaration on Aid Effectiveness makes explicit that aid agencies should be more receptive to working with local accountability and accounting procedures, this is often not complied with and breaks down in practice—NGOs rather work with multiple templates and software’s to comply with individual international aid agencies and national regulatory agencies. Nevertheless, templates help unify a project, and accounting software, with the strategic plan, helps to unify the organization as an administrative and financial unit.

What the preceding has sought to demonstrate is that accessing financing from international development agencies involves not only controls for the specific project, but also the adoption of controls that span the organization. At a more general level, they constitute development organizations with a common organizational structure (the NGO), which is reinforced as an administrative and financial unit through the strategic plan and accounting software. It has also shown that the international development assemblage is altered by the state-form’s increasingly isomorphic apparatus of capture as local state and municipal governments adopt funding agencies’ programmes and technologies that allow it to increasingly intervene at the regional level as an administratively unified whole. Consequently social movement organizations become organizationally more similar once they venture into the international development assemblage and adopt funding agencies’ increasingly homogenized administrative categories.

4.2. *Changes in NGO human resources*

NGO personnel require the skills to adapt to changing technical and administrative demands. For Hwang and Powell (2009, p. 293), funding agency requirements and professionalization introduces rationalization in the organization. This formalization of rules and procedures through budgets, strategic plans, Logical Frameworks, etc., while making development intervention and organizational form more coherent within the territorial boundaries of the assemblage, also alters composition of the assemblage by introducing staff that have particular forms of administrative and technical developmental expertise. As demonstrate, activists, with shared histories and narratives that helped give the heterogeneous social justice assemblage a sort of cohesiveness, become administrators and technicians of development that further give administrative coherence to the international development assemblage. Like the NGOs that properly plug into the assemblage, professionalized personnel are facilitated connections and movement within the boundaries of the assemblage.

NGOs' human resources management started to change as participation in the international development became more technocratic and specialized. That is human resource practices have focused on hiring personnel able to meet the administrative and increasingly technical requirements of a project. The senior member of a feminist NGO described some of the changes in her organization's personnel:

> Colleagues that were active in the war with political and military training, but with no academic training, started to give way to personnel with academic training with a more professional profile. That was during the wave of professionalization in the mid to late 1990s. (Interview #16)

This is further developed by a Guatemalan NGO worker with a history that extends to the war; she explained the change in conditions and how this is reflected in hiring criteria:

> As NGOs we started to get involved in technocratic processes and we saw ourselves facing serious limitations. We had people that often were not accountants. They were people who learned on the job and developed the ability to work with numbers. And then they are met with ten projects and ten reports, and they are not sure what to do. So we started to hire people with that expertise. We stopped caring whether they had knowledge of the armed conflict, which was the criteria, that is, whether they were active participants, sympathizers, or had some sort of relation to the struggle. (Interview #58)

Altering hiring criteria opened NGOs to a professionalized staff. This has also given more prevalence to training as part of the professionalization process. NGOs are often required to train accountants and administrators to keep up with changes in project requirements, in part because the formal training received is unsuitable (cf. Rahaman et al., 2010, p. 1094). Often NGOs hire a *perito contador*, essentially a bookkeeper, responsible for basic accounting with little to no training in NGO accounting (although we did visit NGOs with 'proper' accountants, usually larger ones). The project coordinator at a Guatemalan NGO described the training bookkeepers receive:

> A lot of them do not go to university to become an accountant. After three years of high school one takes three extra years to either become a teacher, an accountant [perito contador], or a high school graduate. The accountant only knows debits and credits. So, an accountant struggles when hired to work at an NGO because they are not very familiar with fund accounting. We have individual ledgers for each one of the project funds, which are later consolidated. And each fund is different! Some may be restricted to certain things and so on. So when you tell them this, they just stare at you: "where are the earnings?" We tell them there are no earnings. (Interview #30)

For this reason, the interviewee later commented, it is difficult to find accountants with experience in NGO accounting. International agencies are aware of this and in one NGO the accountant was funded as part of the project to attend upgrading courses during the weekend: "Recently, a funding agency required that I get another diploma. I have already studied to be an accountant [perito contador], but they want me to improve on my training, to get more experience, so that we could execute another project with them" (Interview #32).

Another approach is for aid agencies or international NGOs to finance workshops that update administrators and technicians in current developmental practices. For an NGO's regional manager, the introduction and changes to administrative devices requires that "the organization continuously build the capacity of its human resources" (Interview #11). The point is that there are overlapping ways in which NGO staff composition is altered to meet the new NGO personnel profile; a profile that makes staff across the assemblage more coherent with the state's administrative programme and technologies.

This transformation in staff composition does not mean that NGOs are administrative and technical machines. Interviewees expressed the importance of political militancy and the social movement amidst the technocratic assemblage. Some of the senior organizational members expressed how administrative and technical staffs are not sufficient. The General Director of one NGO explained the ideal composition of an organization:

> There is a need for technicians and more technicians, there is a need for administrative staff and lawyers, and there is also a need for people that can politically lead the organization, that know how to politically position the organization. That should be the ideal. (Interview #43)

Similarly, the aforementioned senior member of a feminist NGO reflected that there is a balance that her organization is aiming for. The professionalization of staff and the legacy of political militancy that has characterized the organization since the war are each "important and necessary" but neither militancy nor professionalism "can be the only one" (Interview #16). It is recognized, in other words that the right combination of technical, administrative staff, and political direction is helpful for NGO's position in both the international development assemblage and the social movement.

Changes in staff hiring criteria and training to meet this new type of professionalized profile puts the composition of an NGO's personnel in flux. What remains constant is that NGOs function as a training ground for many; a starting ground, an introduction, as assemblage components. NGO workers are able to seek employment in other sectors after gaining experience at the NGO level with the administrative and technical language of international development and by gaining familiarity and establishing relations with other components of the assemblage such as local and international NGOs, consultants, bilateral and multilateral aid agencies, and local governments. They are increasingly mobile in a sector that experiences high degrees of job rotation (Interview #38). This is noticeable not only in local NGOs but also international NGOs and funding agencies. NGOs that have spent years building relations with funding agencies are forming new forms of relations with international funders. The Director of an NGO that provides administrative support to its member NGOs reflected: "Before I used to know them and I was able to present a project for twenty thousand dollars. It was based more on trust than the technical content of the project" (Interview #52). The project coordinator for a Guatemalan NGO elaborates:

> When you get to their office and you ask for Eduardo, it is no longer Eduardo but Juan. And then Juan asks: "Who is the director? Who has signing authority? I want the employees' curriculum vitae, I want three quotes for each purchased item, I want information on the board of directors, I want proof of incorporation." (Interview #58)

As these interviews suggest, job rotation affects relations among components of the assemblage by encouraging further enrolment of inscriptions as a way to mediate, and in a sense stabilize the relation among rotating components. The sort of coherence that solidarity brought to the social justice assemblage is more difficult to maintain, facilitating the inclusion of administrative devices to constitute and maintain relations among assemblage components.

This change in profile and job rotation has also meant increased movement of personnel throughout the assemblage. In some cases community leaders with years of experience and training in a particular NGO may seek employment in other NGOs (usually larger and better paying) or even international NGOs, the government, private sector (e.g. consulting firms), or multilateral agencies. The new NGO worker is better able to navigate the administrative and technical international development assemblage and apply his or her skills in a number of settings. A project coordinator at a Guatemalan NGO noted having mixed feelings about this:

> The Presidential Secretariat for Planning and Programming [SEGEPLAN, in Spanish] co-opts community leaders. People that were active in our struggle are now working as civil servants. SEGEPLAN captures ['*capta'*] them. It has people that left the women's, campesino, and NGO movement. The people leave, they do not stay in their organizations. But, the director of a funding agency we work with told me: "well, people go and work for the government, the funding agencies. The people stay here, the capacity stays here in the country. That is an achievement." Yeah, but they leave their organizations to work with multilateral agencies, the UNDP, the World Bank, or the government. The capacity remains in the country, but their vision and what they focus on changes once they get there. Although there are others that help you negotiate and improve your relationship with funding agencies. (Interview #30)

Professionalized NGO workers often stay within the international development assemblage of organizations and institutions. This opens new components of the assemblage that were previously harder to reach, which arguably puts NGOs and other elements of the social movement in better position to negotiate and access funding. Yet, the interviewee's perception is that this also puts community leaders in a precarious situation: they are at risk of being 'captured' and changing their 'vision' and 'focus'.

What we have tried to convey is that the homogenization of the mode of intervention and organizational form makes possible the enrolment of other components, of a particular type of staff, into the assemblage. The move towards enrolling more 'experts' and training staff contributes to legitimizing NGOs' expertise and to making possible the "smooth communication between NGO and funders" (Ebrahim, 2002, p. 106). NGOs participate in a competitive environment; adding technically and administratively proficient staff to its roster gives the NGO a competitive advantage in its struggle to secure funding, as they are able to better understand and comply with agencies' funding priorities and project requirements. This know-how has relational effects. It has facilitated connections and smoothened relations (ease of communication, movement of staff) among the administratively proficient components of the assemblage. That is, although community leaders and militant components of the social movement assemblage have been enrolled into the international development assemblage (as one of the interviewees warned, the danger is of co-optation and capture), the proper composition of the assemblage, one that contributes to building its professionalized character, also requires their homogenization (training to fit the profile) but also their exclusion if not able to meet administrative and technical demands (for example, no longer hiring activists with experience in the war).

4.1.3. Section summary

This section illustrated some of the requirements that accompany financing by international agencies and their effects. While a generalization of the types of the controls adopted by NGOs in Guatemala and El Salvador, it showed that projects financed with international agency funds require the adoption of similar project and organizational level controls and capable personnel to institute these changes. This makes possible a similarity in their modality of development intervention (as noted with the prevalence of the project and Logical Framework), organizational structure (legally, administratively, and financially consolidated as a whole), and staff composition. These effects are explained in part by the similarities that exist at OECD-member states funding agencies and their adoption of new public management reforms, that, although enacted differently in their different terrains, share some features, noticeably in their policy documents and the technologies that they use to intervene in the field of NGOs. Social movement components have plugged into the international development assemblage and have adapted its homogenized administrative categories, making possible, as the next section explores, particular types of assemblage relations and boundaries.

This shares similarities with the institutional work on how organizations become rationalized through, in part, the adoption of administrative technologies (Meyer et al. 1997; Drori et al., 2006). An instance of this literature that is particularly relevant for this study is Hwang and Powell's (2009) work on the rationalization of charities in San Francisco, measured as the organization's use of strategic plans, quantitative performance measures, financial audits, and consultants. In their study, these calculable and procedural organizational practices emerged as part of a process of professionalizing nonprofits: they are transformed from organizations run by committed volunteer to organizations run by full-time staff and managerial professionals. We highlight that funding agencies are active in constructing NGOs by encouraging through grant and contract requirements the formalization and integration of particular types of rules and procedures (i.e. "rationalize"). As Hwang and Powell propose: "foundations are playing a critical role as carriers of modernity in the nonprofits field, rendering a heterogeneous mix of organizations more similar" (2009, p. 293).

This section extends this literature by theorizing these forms of interventions as part of a process through which the state intervenes and captures components of the social movement assemblage. What we have attempted to show is that organizations accumulate commonalities. We witness state aid agencies requiring organizations to employ a modality of intervention framed within the administrative category of the project, an organizational form within NGO incorporation laws that is also specialized and unified as an administrative and financial unit, and a staff that has to meet numerous administrative and technical requirements. Homogenizing administrative categories is part of the process of adding the appropriate components to the international development assemblage.

The selection of components and their categorization into homogenous layers is but the first part of a process of articulating the stratified assemblage of international development. In the following section we investigate the second process: overcoding. We note the mechanisms through which functional relations are established which reinforce the boundaries of the emerging cohesive whole. That is, we examine how certain types of financial and political relations with organizations that share similar structures and administrative procedures (e.g. other NGOs, for profit entities, and the state apparatus) are encouraged while discouraging connections with those that do not (e.g. unincorporated association) and, thus, remain in the margins (thus, reinforcing the state-imposed boundaries). Before we do so, however, we will provide some historical context to the NGOs' relation to international funding agencies. The aim is to convey a sense of what is meant by political and financial flows and provide a glimpse into the early stages of the stratification process.

5. ANTONIO: *HABLEMOS HISTORIA*

It was not uncommon to hear reference to the not so distant past in conversations with NGO workers and activists. Often, some of the international NGOs or aid agencies were referred as being part of the 'historical cooperation' or, simply, as the 'historical ones' or 'solidarity'. It was emphasized that the relationship with these organizations was not overly focussed with funding or giving detailed accounts of the NGO's activities, rather the relationship was explicitly political: it was aligned with a political struggle, a militancy, that permeated the organizations that were at the time active in the social movement.

One such conversation was with Antonio. He was recommended by other interviewees as someone with knowledge of the history of NGOs and their relationship with international agencies during the war.[25] The conversations leaped from detailed and at times nostalgic anecdotes of his involvement with social justice organizations and NGOs to weary commentaries on the current situation of NGOs and the social movement. In what follows we present a condensed version of Antonio's comments.[26] He discusses the conditions from which the current situation emerged; he juxtaposes changes in organizations' relation to funding agencies and how flows of political and financial resources have been coded by the steady enrolment of management and accounting controls. While these controls and the relation to funding agencies were less formalized in the past (communication was over a somewhat administratively smoother environment), organizations also operated in conditions of war. The following is not the portrayal of a golden era: it is rather an account of how an organization avoided capture by their local governments (which often meant, torture, disappearance, or death). It also provides insight into the narratives, that common history that is shared and meshes components together and gives the social movement its affects (i.e. the way it is used by NGO workers and activist to understand and critique current practices). We also note the process through which this space becomes administratively regulated through the codes introduced by international aid agencies.

[25] Both countries were engulfed in an internal armed struggle that pitted their military-led governments against various left-wing guerrilla organizations. In Guatemala the war ranged from 1960 to 1996 and in El Salvador from 1980 and 1992.

[26] This is a composite character we constructed. It is primarily based on the interviews conducted with three NGO workers and activists that provided a historical account of their experiences with international development work in the 1980s and early 1990s. This approach is informed by Rottenburg's (2009) "parable" approach of mixing fact and fiction as away to give an ethnographic account that protects the identity of specific interviewees.

I left the country soon after my brother was disappeared by the army.[27] *That was in 1980 and government repression had escalated, forcing a number of us involved in the movement to go to Mexico as political refugees. As we adjusted to our new lives abroad we explored ways to continue our political work; we could not sit with our arms crossed waiting for things to improve in our country. With a group of other exiled activists, I started to work with communities that were caught in the middle of the war. Some of the communities started to seek refuge by crossing the border into Mexico. So we formed an organization that helped fund projects in war-stricken communities while lending support to the waves of refugees that were arriving at the border.*

We had contacts with a few North American and European organizations from the work we had done before we left. We also developed a close relationship with some organizations and priests in Mexico who helped us get on our feet; they were sympathetic to what we were doing and recognized the urgency of the situation.

We sent our first funding proposal to an organization in Holland with close ties to the church. The proposal included a description of the problems, the objectives we expected to achieve, the activities to carry out, and an explanation of how it would be evaluated. It also included a budget, which was quite general, not very specific like these days. For example, a line item would be food and we would write that $10,000 worth of food was needed; same for clothes and medicine. Of course, we had to justify the expenses with receipts, whenever we could get them. The budget was a page long. In total the proposal was five pages and it took no more than 15 days for the funds to be deposited into a bank account that one of the priests opened in his name for us to use. This is nothing like our current proposals, which are much longer and denser with technical and financial information. The agencies also knew we could not provide the most detailed and transparent paperwork because we were facing a humanitarian crisis. We were refugees and did not have the documentation to start an NGO or open a bank account. What we did have was the support of a few priests and the support of international NGOs with offices in Mexico. That is the first proposal and more or less the same procedure was followed for the first few years.

Let me come back to the aid agencies and international NGOs. There were personal connections that were central to the work we were doing. Given the precarious situation in which we worked it was of fundamental importance that we establish relationships based on mutual trust and a commonality in values and principles. We were all engaged in the same movement, locally and internationally, to promote social change. The personnel in the aid agencies and international NGOs that we worked with showed a political commitment to the cause and they provided financial support for that cause. This was a commonality that existed between agencies, international NGOs, and community-supported solidarity committees in North America and Europe.

Ok, so our network expanded as we gained more experience: at home, in Mexico, and throughout the donor community. We started to receive handwritten project proposals from communities that were in desperate need of help, maybe a page long, signed by community

[27] In Guatemala, the Commission for Historical Clarification estimates that over 200,000 persons were disappeared or killed during the 36-year war. The document notes: "State forces and related paramilitary groups were responsible for 93% of the violations documented" (Historical Clarification Commission, 1999).

leaders or sometimes by the local priest or nun. We would type them up and send them to aid agencies and international NGOs. As the number of project proposals increased so did the number projects and monitoring, which at times included visits from international NGOs. More projects also meant that moving funds from funders to our office and to the communities would be more complicated.

Monitoring meant sending brief community updates to the funders. They included a narrative component, somewhat similar to the Logical Framework that we now use, but without the matrix and the current emphasis on indicators. The financial component included a list of expenses in relation to the budget presented in the proposal and, of course, the receipts—and, in those cases when we did not have a receipt, we included a note with an explanation. The problem was that we were working with internally displaced populations that were very isolated: it was often impossible to get the proper receipts or documentation required by the funding agencies. They knew that the administrative requirements could not always be met because of the war. When representatives from international organizations were able to monitor, they would observe the conditions of the communities in which we worked and the lack of administrative infrastructure. The monitors would ask people about their lives and how the funds had been used while taking photos and taking a note here and there using their own monitoring guide. They did not count in great detail the amount of bags of corn purchased or see whether everything was there. So it was not the overarching preoccupation and they would not hassle us too much about the receipts: that they were missing, not in the proper format or order, that the signature was not legible, and so on. Yes, there was more understanding, more flexibility. Things were accepted that are currently not acceptable. And we started to notice changes in the terms of our relationship as military repression diminished.

This understanding is also reflected in the transfer of money and our accounts. When working with the communities, the money had to be wire-transferred. At first we used banks in Mexico, but we ran into some trouble with the accounts. We needed our accounts in US dollars and the Mexican government was not allowing that at the time. We obviously could not use banks in our home country because there was a lot of military intelligence and security tracing funds. We were left with few options, so we opened accounts in Panama because banks were less regulated and asked fewer questions and were in dollars. One of us would have to go and get those funds once we got confirmation that the funds were transferred. On a few occasions I had to take that dreadful trip. It meant taking the bus to Panama to retrieve the funds, we are talking tens of thousands of dollars in cash, and make my way back to Mexico on another bus, leaving sums of money along the way with people that we could trust. That also meant that we had dollars in our safe that needed to be converted into Mexican pesos and then into Guatemalan Quetzals. We could not depend on banks for any of this; that meant someone had to take cash to the border and exchange it at black market rates. It was unreasonable to expect a receipt from a black market transaction. But funders knew. They noticed that we did not use the official exchange rate in our financial reports. We also worked a lot with cash, which meant that seldom we provided bank statements.

So here again is the element of trust. When I was given the order to take those trips to Panama it meant that they trusted my political commitment; the same way they trusted the person responsible for the exchange rate; the same way that international funders trusted our organization with the funds it provided; and that we trusted that they would not give *intelligence to the military or anyone that could put us and the communities at risk. The funders trusted that every dollar would be used to the best of our abilities to improve the situation of the communities. It would not make much sense to risk our lives, build a reputation for our commitment to the struggle and throw all that away to embezzle a few dollars or not do the best project we could with the conditions we were working in. We took the utmost care, not only for our lives, but to show our political commitment. If something were to go awry with the funds, well, it was more than an administrative penalty, it was a political one.*

Those were the first few years of working in exile. Administrative requirements started to change in the late 1980s. We were encouraged to legalize the NGO and show the proper documentation and organizational structure, such as having an executive director, board of directors, etc. Funding agencies also asked us to hire an accountant since we had a volunteer with no formal accounting training keeping the books. Even the reports changed as the budgets had to be more detailed by including the number of items we were going to purchase. Around that time international agencies also started to check our books. We were all shocked the first time this happened as this guy suddenly, seemingly out of nowhere, walked in, shook my hand, acknowledged the administrator and the accountant with a nod, and asked us to leave him alone with the books for an hour. I was furious! "This bastard, what does he think he is doing?" I wanted to kick him out. We were accustomed to another dynamic; at least some chitchat about the political situation, life in exile, or what ever, and then get onto business. This was different. It was cold. Add to that, what came across was an arrogant attitude that marked the difference between the have and the have-nots, giving them certain rights over us. No sensibility to the political struggle we were engaged in. So I called the agency to ask them what was going on and they told me that he was just going to check the books, that he was very good at what he did, and that he did not to talk about politics. At that moment I was made aware of the impending changes. Not all bad of course, it was even necessary.

This was in 1986-87. And as an organization we decided to go along and we took that leap with the agencies. They for instance started to train the accountant and administrator on proper reporting and controls. Our staff also received technical training and they were expected to have a higher level of academic preparation. They demanded more from us and there were occasions where projects or disbursements were not approved because the reports were not clear enough. Our work became more technically and administratively demanding.

Then the personnel we knew at the international organizations started to change. They had new people who were not familiar with our name, our past…like that guy who wanted to check our books: they did not talk about the political struggle. They started to introduce more technocrats, which is the situation we are currently in. It is not that technocrats are the problem, what I lament is that there is a political emptiness. Everything is transparent now, which is not bad, but the political element of our relation is now another. Now it is contrary to how it was before.

There are a few points that require emphasizing. First, Antonio et al.'s nomadic avoidance of the "despotic" Guatemalan and El Salvadorian state apparatus and associated institutions (the banks) while, being simultaneously enrolled, territorialized, into another set of state relations, mainly, international aid agencies (although funds also came from solidarity community-organizations and churches). Antonio's organization, and the social movement in general, operated in a space in which the state unleashed its force through the military component of its apparatus. This also led to a smoother, in a sense, a less bureaucratized relation with aid agencies: a relation that allowed flows to escape. For instance, financial resources, while subject to a degree of administrative coding by funders and banks, often required their decoding and flight (e.g. an underground network and black market to move funds that operated by trust) facilitated by the use of cash that left little to no traces. In this space, the funding agencies' administrative code was not yet applied to the same extent—although management by objectives, budgets, and Logical Frameworks were part of the aid agencies' arsenal, they withheld their application in this particular case. This is noticeable in the inscriptions sent by Antonio's organization: there was flexibility in the reporting practices (receipts, proposals, budgets, etc.). In this regard, the emerging international development assemblage was less distinguished from the social movement assemblage. Certainly the military state had difficulties making the distinction—equating international development with revolutionary activity.[28] There seems to be a sense of cohesiveness (Antonio's "[w]*e were all engaged in the same movement"),* while the different components maintain their heterogeneity in form and modality of intervention. This may be thought as a "negotiated space" among local and international NGOs, funding agencies, and other, even subversive components (i.e. guerrillas) of the social movement (Mitlin et al., 2007). A collaboration whereby international NGOs provided aid agency funds to local struggles while turning a blind eye to practices and the diversity of tactics in the field (Mitlin et al., 2007, p. 1705). But this political flow, which Antonio described as a relation based on solidarity and trust, increasingly gave way in one area, allowing for its subordination in the emerging international development assemble through the introduction and more rigid implementation of aid agency administrative codes (see also Rose [1991, p. 678] on trust displaced by accounting's claim to objectivity).

This is linked to the second point: the process of formalizing rules and procedures. As Antonio narrates, the bureaucratic coding machine of the state apparatus, through the capture of their development agencies (what Antonio noted as agency staff becoming more technocratic), slowly subordinates the flow of political and financial resources to its administrative code—administration starts to creep in as a way to give cohesion. The organization had to be legally registered, hire an accountant, and implement administrative and technical tools (from filling budget to framing projects using development categories). Third, this made more explicit the asymmetric relationship between the funders and Antonio's organization. The state, after all, operates through a hierarchical set of relations: "the central power of the State is hierarchical…because the only way it can combine what it isolates is through subordination (Deleuze & Guattari, 1987, p. 433). The type of cohesiveness that emerged out of the heterogeneous components of the international development assemblage starts to give way to a cohesiveness based on the "transparent" and "technocratic" programme of international development—this is not to imply that the social movement was then or is immune to riffs and divisions (there were and are many!), the point is that, as we will discuss in the next section, administration intervenes by enabling and managing of these relations: forging and disrupting according to the state's territorial boundaries. This echoes Hopwood's (1985) concern over the "technicization of politics" by administratively establishing a "domain of fairness" above

[28] One interview commented: "NGOs have been perceived quite negatively by previous governments. They categorized all NGOs as communits" (Interview #3)

political interests (cited in Rose, 1991, p. 678). It is also worth noting that these changes took place around the same time as the introduction of new public management, and respective technologies of results-based management and contracting, in North America and Europe.

6. REGULATING RELATIONS AND REINFORCING BOUNDARIES

So far we have discussed the first part of the stratification process: how management and accounting controls introduced requirements that make more homogeneous the organizations and staff enrolled into the assemblage. These requirements have also affected the relations among assemblage components. Particularly noticeable through the interviews and documents collected during the field research are the following interrelated factors of the second part of the stratification process: whereby the “phenomena constituting an overcoding are produced, phenomena of centering, unification, totalization, integration, hierarchization, and finalization” (Deleuze & Guattari, 1987, p. 41). We explore these through: first, the emphasis given to a particular hierarchical relationship of accountability by overwhelming NGOs with administrative requirements that directs their attention both toward the project as an administrative category and the funding agency; second, the changes in the funding landscape (e.g. flow of funds directed to local governments); and third, requirements for specific forms of inscriptions that integrate assemblage components. Individually these may not be surprising, but when conceptualized as a whole, and considering organizations’ dependency on international funding, they help illustrate their mutual reinforcement and power, which gives the assemblage of relations a cohesiveness, that is, an emergent functionality or "structure"—although “it is an illusion to believe that structure is the earth's last word” (Deleuze & Guattari, 1987, 41) since they are subject to contestation and change.

6.1. *The administratively inundated NGO*

Much of an NGO’s operations depend on international funding and on providing proper accounts. Increases in funding requirements have had the effect of requiring NGOs to allocate more resources (such as time and money) to meet them. This has been intensified as project timeframes have been shortened,[29] requiring more project submissions. Resources are spent submitting proposals more often while demanding the organization to simultaneously manage more projects. When asked to what extent they formulate projects, a manager for an international NGO commented: “24 hours a day, 365 days a year. This is a project factory” (Interview #47). This sentiment was also expressed by domestic NGOs. As the director for one NGO commented:

> We are investing a lot more time formulating projects because nowadays we execute more projects than before. We now submit 20 to 30 per cent more proposals. Also, the proposal is more demanding: from the design to other administrative requirements…today an agency sends you a list of 25 different annexes to be included in the proposal: letters from municipalities and communities, bylaws, financial statements, operational plans, letters of recommendations, the personnel’s curriculum, letters from a government ministry. We need to send more proposals to increase our chances of getting financing. (Interview #40)

[29] The director for a local NGO commented: “today agencies are no longer committing funds to three-year-long projects. Short-term projects last a year; medium-term projects, two to three years; long-term, over three years. There are agencies that approved projects of six years or even 10 years ... Now the agencies are saying they are not committing funds to projects over two years"(Interview #40).

More elaborate proposals also mean that aid agencies require more elaborate interim monitoring and final evaluation reports. It is becoming commonplace for budgets included in the proposal to include a detailed cost breakdown of the project's activities. For instance, the activities at one time could have included a budget line of $100 worth of promotional t-shirts. More often budgeted amounts require breaking down the number of t-shirts to be purchased (in this example, 50 t-shirts are to be purchased). Costs are controllable at the more detailed level of the activity and these must be periodically reported according to funding agency's results and timeframe.

It is at the level of the details where one can spot variation in requirements. Particularly: units of measurement (e.g. types of indicators), currency, time frames (how often monitoring reports are expected to be submitted), templates (Logical Frameworks, for instance display some variety in the amount of columns and rows), way of ordering receipts/invoices and the extent to which pro-forma invoices/receipts are allowed). NGOs are required to be attentive to these variations, particularly challenging when simultaneously managing various projects with limited funding for additional administrative staff. One effect is that the project gets bogged down in the administrative minutia, which gives the project its own rhythm. This is noticeable in the way NGOs are at times unable to respond to changes in a community project. For instance, an aid agency project coordinator noted this difficulty when he remarked:

> Well, you can change what you included in the Logical Framework through several mechanisms, but it is usually a slow process, requiring approval. If you are a local organization and the project is funded by an international NGO, which is itself funded by a state agency, then it can be a lengthy process to alter the plan. In this circumstance you cannot really react with the immediacy the local situation requires. (Interview #45)

The project sets a pace and superimposes an order and rhythm to the often-unpredictable process of community development, which is subject to its own territorialisation, codes, and lines of flight (see also, Elbers & Arts, 2011, p. 722). Project administrators and technicians pay attention to the procedures and to the detailed differences in among deceivingly similar requirements, while complying with the agency's rhythm of submitting reports: every three months, six months, 12 months, and so on. Its relation to the agency's administrative requirement is intense and at times overrides localized codes and speeds—its aspirations, but also needs.

This continuous and intensive focus on the administrative component of their work has had the effect of, first, restricting access to international development funds. A civil servant that works for a municipal government's international cooperation office in El Salvador described this restriction as undermining the "democratization of development":

> I think that in general terms the biggest problem is the establishment of a lot of mechanisms that help control the use of resources; these are important, but ultimately they affect the democratization of international cooperation. International cooperation has become a privileged circle made up of those who have the knowledge and know how to handle all the forms, templates, and rules. (Interview #10)

This is particularly the case for NGOs that do not have the appropriate administrative and technical capacity to compete for international development funds. That is, administrative requirements are often more onerous for smaller NGOs (Rahaman et al., 2010, p. 116), making aid funds less accessible, which, for Mitlin et al. (2007, p. 1710) suggests the increased concentration of aid funds in a select number of Northern and Southern NGOs. The second effect has been to undermine NGOs' desire and capacity to intervene in broader developmental and political issues. The project coordinator at one NGO commented:

> International agencies have forced us into all of that [administrative work]. So the work we did with advocacy, activism, I've had to put aside and be dedicated to professionalism, to better accountability. Look, for a project, 75% goes into administrative work…to send the Logical Framework, etc. The Logical Framework helps, it lets you see the horizon in an orderly manner, but it absorbs much time to do it right. (Interview #30)

This echoes the sentiment expressed in the homogenization section on how Logical Framework "robs you of the energy and creativity needed for the struggle" (Interview #43). These quotes illustrate NGOs buried in reporting requirements with little time and financial resources to venture out of the highly coded and territorialized development assemblage. The restrictions on "experimentation and innovation" (Elbers & Arts, 2011, p. 722) has been linked to forms of control that operate through the hierarchical imposition of "preset routines, and specification of rules and detailed expectations" (Free, 2007, p. 900). Under these conditions NGOs likely become risk averse for fear of agencies withholding funds. Rather than a desire for innovation, what becomes more prevalent is a desire for survival that further cements NGOs in the agencies' administrative model of international development. Organizations are aware of this, of course, and have left out the political components of their work, not only because they are administratively overwhelmed but because they sense a political bias in the project formulation process. An interviewee at an international NGO explained: "That does not appear in any Logical Framework and will not appear. Because you and I know that when you present a project that speaks of political advocacy they [the agencies] tell you: "this is political stuff and NGOs are not for that" (Interview #3).

These administrative requirements have the effect of directing organizations' gaze toward the relation with their funding agencies. This is further exacerbated by rearticulating NGOs' political goals as administrative goals. Whereas for NGOs political and administrative aspirations have a less than perfect relationship, agencies often think differently. For the director of a funding agency in the region the 'political' is an administrative issue, stating: "often the mistake is to not consider this…a lot of organizations have the political goals separated from the administration." For her, administrative capacity meant, "that reputation is there, that of achieving results" (Interview #38). For the director, this administrative reputation helps NGOs access more funds from international agencies to carry out their projects. Administrative capacity is framed as politically useful: a way to capture political desires by rearticulating them with the administrative and technical vocabulary of international development.

The pervasiveness of similar administrative requirements among NGOs has to a large extent meant that a large number of these NGOs encounter various degrees of the same challenges. Balancing various projects with various requirements, level of details, and timeframes have focused NGOs' accountability relation towards funding agencies and steered their gaze toward their own projects' proposals and reports. It is hierarchical and totalizing. This is part of the overcoding process of coordinating relations among the increasingly homogenized components' systems through a relation of hierarchy with funders that is increasingly totalizing of other relations by intervening in many aspects of the NGO's operations and aspirations. That is, while it encourages a focus on a formal relation of accountability, mainly an administrative and financial accountability to funders (O'Dwyer & Unerman, 2008), it also leaves little time and resources for other types of activities that do not include funding agencies (Oakes et al., 1998, p. 285; Ebrahim, 2002, p. 90)—giving the impression the these activities are beyond the international development assemblage's scope. This is also linked to speeding up and slowing down the project's pace as development organizations require speedy productions of reports (more so in cases of emergency) which contrasts to the slowness encouraged by the attention to details and the administrative procedures required to alter the project mid-way..

6.2. *Changes in funding and inscription requirements*

In this section we develop on the totalizing capacity of these hierarchical relations. Not only do NGOs fix their gaze on funders' administrative requirements; we explore in more detail how relations with components of both the international development and social movement assemblage have been altered. This is done by altering the flow of financial resources in two ways: First, by redirecting funds to different priority areas and local governments; second, by requiring transactions between organizations to produce particular types of inscriptions, mainly reports, invoices, and receipts. These alter administrative and financial relations among components of the international development assemblage. They also have direct bearing on the political connections among organizations by creating a space of financial uncertainty and comparison between those who are eligible and those who are not—the former increases competition among organizations and the latter helps demarcate the boundaries of the international development assemblage (Rahaman et al., 2010; Mouritsen & Thrane, 2006). Here we attempt to highlight the sort of consistency afforded by solidarity and trust, which made political action among diverse elements of the social movement possible, gives way to an overcoding by administrative technologies that keeps increasingly competitive organizations aligned within the territorial boundaries of the international development assemblage.

6.2.1. Changes in funding flows

The funding landscape has changed in two ways: one, changes in international agencies' funding priorities in Guatemala and El Salvador[30] and two, the prevalence of government budgetary support whereby aid flows are directly deposited into government coffers for them to disburse. NGOs are facing uncertain funding opportunities, as development funds entering the region are more difficult to access.

The reduction of funds entering the region has significantly affected NGOs.[31] The administrator of an organization that works in the area of health, education, and public awareness witnessed a significant reduction in the organization's budget as some of their funders left the region—the staff of 20 has been reduced to four (Interview #26). This

[30] The Canadian International Development Agency, for example, no longer includes these countries in their list of priority regions.

[31] According to the OECD, the financial crisis has affected the flow of aid to the region. They reported: "This decline represented nearly USD 2.3 billion in real terms and mostly affected countries in Central America s well as some large aid recipients in Far East Asia (e.g. Indonesia and the Philippines)" (OECD, 2012).

uncertainty has increased tensions among NGOs, resulting in increased competition and even lack of cooperation among them. For the director of one NGO: "there are fewer resources from international agencies and increasingly the project approvals process is more competitive"(Interview #40). Similarly, the project coordinator for a Guatemalan NGO referred to relations among NGOs as increasingly "protective" and "territorial." Competition has intensified as international NGOs register and set offices in the region, effectively competing with local NGOs for the same pool of resources (see also, Agg, 2006, p. 21). The direction of one of the international NGOs reflected:

> International NGOs will stop being relevant in the near future. This is already happening in South America. Funders will direclty help local counterparts. We are preparing ourselves and the idea is that we transform ourselves into a local organization by establishing a local board of directors. (Interview #47)

Agencies have taken steps to ameliorate this competition. Consortiums are a recent approach to projects that include various NGOs and an intermediary international NGO or aid agency. While a means for NGOs to work together toward a common goal (set by the funding agency), these have often been criticized as alliances mainly based on accessing funds. A project technician for a Guatemalan NGO involved in a consortium showed some apprehension:

> This is what international agencies are pushing. Consortiums are fine, but it should be a real one. Often organizations form consortiums and remain divided as they execute the same project. There is the "if we unite we have funds" mentality among some organizations and we think that it should not be only about accessing resources. As an organization we have to ask ourselves: "what common vision do we have with the others?" Because we have learned from this experience that if each organization is doing its own thing, the consortium does not work. The agencies are making it quite clear though: "there are no funds unless you unite as a consortium." (Interview #22)

Her comments not only reveal a cautious stance towards these funding opportunities and the fragility of some of the alliances but also the opportunistic approach to access funds. Although there are cases where the consortiums do create fruitful connections among organizations that were "once not part of our group of allies" (including for-profit enterprises) (Interview #52), it is also the case, as the director of one Guatemalan NGO noted, that NGOs with differing political backgrounds and relations to communities are grouped together in these "unnatural alliances…forced by the funding agencies" (Interview #58). Political and historical differences (for instance, based on NGOs' historical affiliation with guerrilla organizations during the war) were administratively overcoded, for better or worse, as consortiums, which facilitate administrative relations among organizations.

Apart from changing areas of priorities and altering relations among organizations, budgetary support injected into government coffers has meant that NGOs are encouraged to work closer with their state governments. Rather than present proposals to the United Nations Development Program (UNDP), for example, NGOs send the proposals directly to government offices that manage the funds. Among the aims of bilateral and multilateral aid agencies is to strengthen the role of governments as agents of their own national development. As an employee at an European aid agency commented:

> We have funds for the institutional strengthening of government. They manage it through a committee that includes their ministry of finance, office of the presidency, and ministry of international cooperation. Funds can be used for pretty much anything to do with government. For example, the ministry of education, they may want to create a program for better civil service administration at the municipal level. (Interview #8)

As noted before, this contributes to making the state apparatus of capture administratively coherent across national boundaries, as state institutions in Guatemala and El Salvador introduce programmes and technologies that equip them to plug into the international development assemblage. As an interviewee at a large multilateral agency noted, governments not only need financial resources but also need proper management and legislation—the World Bank and the Inter-American Development Bank have for instance been promoting the use of result-based budgets (Interview #48).

While attempts to make governments more effective in the administration of their own development, critiques of government incompetence and worries about submitting proposals to government persist.[32] There are also concerns about the implication of working with and for the government. A Guatemalan NGO project coordinator discussed this form of international cooperation:

> The agencies are now telling us: "we are strengthening your government through budgetary support." So they tell us to go to the government ministry responsible for those projects and we end up being subcontracted by them. What we are critiquing about the tendency towards sector-specific budgetary support is that we become employees of the government. Our role as autonomous organizations disappears. (Interview #30)

The significance is that this has reinforced the NGO's relation to the state-form of governance and its realizations both overseas and within national boundaries. It may be worth reminding that capture is both perpetuating the state-form and a generative process: it brings components of the social justice movement into its domain of control (realized through the international development assemblage), while simultaneously altering itself—in the case of the Guatemalan and El Salvadorian government they are 'strengthened' financially and administratively. Moreover, the budgetary support approach situates the NGO particularly closer to the state's apparatus that it once directly resisted. The feeling of working "for the state" is especially disconcerting for NGOs with a trajectory in the social movement's political struggle. It shows that NGO's are simultaneously enmeshed in statist relations with international aid agencies and more local realizations of the state apparatus.

What we have aimed to show is how changes in funding landscape encourage the establishment of relations among components of the assemblage. The assemblage starts to display an emerging functionality; one that encourages competition among NGOs for limited resources, financial and administrative connections among organizations that would otherwise not have done so (consortiums), and connection with local articulations of the state apparatus

[32] A human rights NGO prosecuting human rights violations made the comment that they were concerned about sending proposals to the government considering that it was military personnel involved during the war that they want to take to court (Interview #26)

(local governments) that just shy of two decades ago tried to exterminate the social movement through terror and violence. Moreover, this functionality is what has allowed local government development ministries and international aid agencies to continue, through the international development assemblage, the process of capture that the military component of the state's apparatus sought to achieve during the wars. One Guatemalan NGO project technician with years of experience in the *campesino* struggle for land put it quite bluntly: "International cooperation has been able to do what the military was not able to do during the war: disarticulate the social movement" (Interview #62) (for more on the nefarious uses of administration technologies such as accounting, see: Neu & Therrien, 2003; Funnell, 1998).

6.2.2 Regulating relations through inscriptions

Changes in funding flows have been accompanied by the requirement of providing an increasingly detailed paper trail. This is a way to carve "fixed paths" (Deleuze & Guattari, 1987, p. 387) that establish and mediate connective flows among organizations. This became apparent in the interviews through the recurring theme of inscription devices such as project templates, receipts, and invoices.

While overwhelming NGOs with requirements directs their gaze towards funders and project minutia, inscription devices such as forms for project proposals and interim reports further reinforce the possible boundaries of the exchange among assemblage components. For instance, when discussing the dynamics of project formulation among local and international NGOs and aid agencies, the monitoring and evaluation specialist at a multilateral agency noted how inscriptions mediate relations among organizations in the assemblage:

> It's no longer a discussion; one has to fill these forms. At the beginning we had more discussions and that was replaced by filling forms. Now it's about: "I'll help you formulate it, to fill a template." I feel nevertheless that there should be a discussion. (Interview #48)

The use of forms and their respective templates encourages thinking and communicating project information, literally, inside the box. This closely reflects Townley et al.'s (2003, p. 1058) observation on how "debate and dialogue quickly collapsed into a standard template" in their study of the introduction of new public management in government financed museums. Forms and templates encourage a certain type of communication among those who have a grasp of the technology's language—a vocabulary that, like the templates that encase them, sets boundaries in the interaction between NGO and funders. They also, however, encourage connections within components of the assemblage. The General Director for an NGO that works with internally displaced populations noted how in the process of formulating projects he had to "learn the language to talk with NGOs, to talk with government aid agencies in Europe, and now I have to learn the language to talk with businesses. One has to look into how hell they think (Interview #53).

Other inscriptions, such as receipts and invoices, have the similar effect of not only inscribing a transaction/exchange but also of encouraging and discouraging financial relations with organizations based on their administrative capacity—that is, among those that have adopted the homogenized administrative categories of the organizational form and the project as mode of development intervention. Receipts and invoices are an important component of an NGO's reporting practices. They are a large part of the reports submitted and are bound by various rules: some funders require them in a certain order and with particular seals, some accept photocopies while others want originals, some accept a certain amount of pro-forma receipts[33] while others are more restrictive.

The emphasis given to receipts and invoices is directly linked to government initiatives in both El Salvador and Guatemala to regulate the informal economy through campaigns meant to persuade business to register with state tax agencies (another example of the state capturing uncharted domains). The campaigns mainly target small businesses that are not legally incorporated. As the government takes steps to formalize the economy, international agencies are better able to enforce stricter receipt and invoicing policies since more businesses are better able to provide proper documentations for transactions with NGOs. Aside from facilitating more comprehensive audits, it also alters (facilitates and blocks) transactions that affect participation in the international development assemblage. For instance, the requirement has discouraged connections with organizations, commercial or otherwise, that can't meet the paper trail criteria. This has meant that NGOs are encouraged to opt for businesses (hotels and restaurants are common examples) that, although more expensive and far removed from the community, are able to provide proper documentation. NGOs contract outside businesses to provide a service that could have been done by the community where the intervention is taking place. In a conversation with a municipal government civil servant whose office received international funding for a project with local community organizations, it was noted that although the requirement for proper receipts are understandable, there is some frustration because the requirement discouraged community members from organizing and building their own community hall. For him an effect is that "the objective of having the community being involved in its own development could be lost in red tape" (Interview #10). Another interviewee echoed a similar sentiment when discussing another construction project and how the requirement for specific documents discouraged connections with the community and felt that the development potential of the project was not achieved:

> It could have been constructed using people from the community. Using a private company promoted the construction of roofs, but not community development. I am interested in forty community members partaking and learning so that they can have sources of income. (Interview #3)

The quotes help illustrate that the requirement for particular types of inscriptions discourages community organizing around the project, or at least alters their type of involvement. This extends beyond restricting certain types of community participation as it opens the assemblage to organizations, such as businesses, that are able to provide proper receipts.

Inscriptions are also implicated in overcoding the international development assemblage. Together with increased connections with local actualizations of the state apparatus and changes in funding that heightens competition and financial and administrative based alliances among NGOs, inscriptions, such as project templates and receipts, help systematize connections among organizations that are part of the international development assemblage. They slow down and restrict financial connections with organizations that do not have proper invoices and receipts—it just happens that the latter tend to be smaller and, as we will discuss

[33] Pro-forma receipts are usually a signed piece of paper (often a form) with information on the item sold/service provided, the price and the service provider's information (address, telephone number, and full name and national identification card number).

in the section on contestation, at times explicitly aligned the more radical components of the social movement. Identifying forbidden types of transactions and excluded organizations serves to identify the international development assemblage's boundaries. When plugged into it, NGOs' connection with elements of the social movement that remain exterior to the assemblage is administratively regulated and made more difficult. But it is not so much about restriction, but about the new relations that are facilitated. We noted how templates and receipts fixed administrative paths that enabled connections among administratively consistent organizations (NGOs, business, the state apparatus). This has also encouraged community businesses or associations to formalize to be able to provide services and proper receipts to NGOs. This is not unlike the experiences of organizations that formalized as NGOs after the war when a new institutional regime and the opportunity for international funding emerged. In both social justice organizations and the informal economy, we witness the state expanding its sovereignty to areas that were at one time out of its reach.

6.4. *Summary*

This section explored the process of overcoding the international development assemblage by paying close attention to the widespread adoption of management and accounting controls that give rise to functional relations within this assemblage. Organizations with a history in the social movement once plugged into the international development assemblage, not only collect commonalities, but are also encouraged to establish new forms of relations as part their becoming administratively cohesive as a unit, which incidentally reinforces the assemblage's boundaries by making it increasingly difficult to connect with other components of the social movement. We identified three interrelated ways in which these overcoding processes seem to happen: inundating NGOs in administrative work, altering the funding landscape, and requiring organizations to properly inscribe transactions. NGOs are absorbed into meeting their administrative requirements, encouraging a particular relation of accountability (mainly with funding agencies), while discouraging alliances with communities and organizations that have not been administratively altered by the same administrative pressures—effectively marking the boundaries of the international development assemblage (Neu et al. 2009; Mouritsen & Thrane, 2006). We also notice how the NGOs' dependency on international funding intensifies further disarticulation of the social movement components that enrol into the international development assemblage by discouraging creativity and increasing competition among organizations and facilitating administrative and financial alliances among organizations that would otherwise not have done so. In this sense, the financial and administrative are unifying forces in the assemblage—they contribute to the assemblage acting as a unified whole which has particular effects on the social movement's components.

While capture operates through stratification, it also includes a process whereby the states "utilize smooth spaces as a means of communication in the service of striated space" (Deleuze & Guattari, 1987, pp. 385-86). It does so by introducing into organizations administrative vocabulary and mechanisms of communication through inscriptions such as forms and receipts that act as information pathways toward state institutions. Although these help forge relations with the state apparatus, administrative devices also facilitate connections among components that are able to comply and not disrupt its consistency. For instance the development model championed by aid agencies is increasingly accepting the participation of private sector organizations in the project bidding process, NGOs connect with organizations based on their adoption of homogenizing categories but also the capacity to properly inscribe transactions.

The process of capture not only alters the social movement and the international development assemblage. Capture also includes the process whereby the state hierarchical network is altered as it brings what is outside ‘in’ to its domain of control. The generative capacity of capture also means that the state-apparatus is engaged in a transformative process as it enrols new components into its domain. We see this most clearly with the budgetary support of the Guatemalan and El Salvadorian governments that required adapting administrative devices to manage relations with NGOs and the social movement. At one level the state-form adds other institutions (e.g. bilateral and multilateral aid agencies) to its apparatus and through them inserts itself in the international development assemblage. At another level, it enrols administrative programmes and technologies as devices to establish boundaries and overcode the numerous components that constitute the international development assemblage. Although there are variations in the institutions and programmes and technologies that the state-form includes into its apparatus, its feature is one of “remaining identical to itself across it variations” (Deleuze & Guattari, 1987, p. 360).

7. ERNESTO: CONTESTING CAPTURE

There has been a preoccupation that NGOs’ relation to the state is “too close for comfort” (Edwards & Hulme, 1996). As we have so far discussed, plugging into the increasingly stratified international development assemblage threatens to undermine NGOs’ autonomy and innovation. It is worth reminding that both the international development and the social justice assemblage have been simultaneously altered and that NGOs have historically operated in both, although more recently they have been pressured to remain in the international development assemblage by restricting connections with the social movement. Plugging into the international development assemblage and thus fomenting relations with the state apparatus and private sector has encouraged organizations to explore the possibilities of political engagement in this setting.

In this section we explore the strategies and modes of political engagement, which fall between plugging in and escaping the apparatus of capture. There are organizations that have sough to escape capture by operating outside the state apparatus’ imposed boundaries. One organization that has evaded this particular type of capture is identified as a youth organization involved in a broad range of activities: from opening spaces for youth to congregate, organize and express themselves through art, to working with human rights, labour, and campesino organizations. We had several opportunities to meet some of its members. The conversations were injected with calls for social justice and resistance to neoliberalism and imperialism, while often eschewing the professionalized development discourse, NGO structure, and the project as mode of intervention. Among the various organizational members, Ernesto was one of the more willing to converse about the organization’s approach to avoid direct capture through in part avoiding direct funding by aid agencies. In what follows, as we did with the previous narrative, we’ll provide a condensed version of Ernesto’s comments.

We started the organization in 2002. Many of our relatives were involved as activist and even guerrillas in the war. The memory of the war is fresh in our minds. Because of that there is indignation among us when the government and even some NGOs and international agencies *tell us to tone down our pronouncements and our efforts to vindicate the work of activist and revolutionaries, our parents, who scarified their lives during the war. They say "this is an era of reconciliation". Why would we want reconciliation? We are not into forgetting or forgiving…certainly not into reconciling. We are not martyrs ready to go to the jungle and shoot guns, we are glad the war is over, but the struggle continues. But now it is done in the context of Peace Accords.*[34]

We view the Peace Accords as the consolidation of a neoliberal order in the country. Soon after the Accords we witnessed massive privatization and pillaging of the country by the ruling elite and transnational corporations. Things started to change. We witnessed a neoliberal project, and that had to be resisted. So that is the context in which we started to organize.

There are principles that have guided us since our formation. We are a semi-horizontal organization, I say 'semi' because there are some that assume more responsibilities than others, but we try to work by consensus; we are run by volunteers; and we are self-sufficient, which is relative because we have received international funding but never from government aid agencies…although there have been some tempting offers. I'll give you an example. One of the big agencies told us soon after we started that they had some funds available. It was a lot for us. But they told us there were a few requirements, you know, the usual ones: be legalized as an NGO with a board of directors and by-laws; have a manager and an accountant; a proper bank account; and all that stuff. It was also for a political awareness campaign, so it was not far removed from what we did. We though about it and we had some heated discussions. Some of us wanted it and thought it could strengthen the organization and facilitate our political work. But we did not have to look too far to notice what was happening to some of the organizations that did accept international funding.

We observed increased tensions among organizations that worked quite close to us because of the requirements that were imposed on them. For example, NGOs would submit project proposals for the same funds and this lead to tensions among them…and these were NGOs that were part of a larger association of organizations formed during the war; this has lead to fragmentation. This fragmentation started to reveal itself in the movement, as every NGO has its own area of focus, its own specialty: women's organization doing their thing there, youth organizations doing their thing over there. We also noticed the imposition of an agenda by the international agencies. On one occasion we were trying to get access to some funds for some youth arts festivals. Naturally, as everyone did, we went to an international agency that financed these types of events. We tried to present art as the main focus, but of course we do a lot of political work around art. The director of that agency told us that they were not supporting that area at the moment and asked us if we wanted to propose a project in the area of consumer protection. We said we have never been interested in that. She suggested that maybe we should; that we should submit a project since there were more funds in that area. Again, this led to another big discussion in the organization. A lot of agendas in a lot of organization are changing because of donor countries' priorities: they lure with the money. The lure of funds is strong. We see this as a problem. Many NGOs, and even organizations like ours, are under pressure to frame the problem as one of development and projects as seen by the agencies. For that reason there are few NGOs that work defending our territory and our natural resources and accompanying campesinos in their struggle for land.

[34] Officially marking the end of the war in both countries.

This does not mean that we do not receive international funds. We do, but not from government aid agencies. We send proposals to smaller solidarity organizations, mostly in Europe although there are some in North America. They have a donor community composed of individuals who think that the work we are doing is important. Some organizations give a contribution of $1000 to $3000. They do not require that we legalize as an NGO. They know we exist. We have a relation with some of these groups. We send them proposals that include a general plan of what we have in mind: accompany a community, a protest march that we are helping to organize, or some murals that we want to paint. Proposals are for a specific activity, not a massive project composed of several activities. They deposit the funds in our bank account, a personal account, which requires that three of us sign for any withdrawal to be approved. After the project is completed we send them a report with the receipts, sometimes with pro-forma receipts if we were working in a secluded community.

In one instance we did have support from a large international NGO. They do a lot of work on human rights and financed some of our activities. But they were not very supportive of the work we conducted with campesino organizations, accompanying them in their land invasions. Nor were they supportive of our work squatting and occupying abandoned buildings as spaces for youth organizing. There came a point where the international NGO told us we had to respect the rule of law and that what we did was not the correct way of doing things. Basically they were telling us: either change or no more funds. Again, we had an intense meeting, and although the funds would have been helpful, we decided to keep on doing our work. Naturally, this meant more fundraising, so we organized festivals in these occupied buildings. Some of them were abandoned colonial houses; they were quite nice once we fixed them up.

How did the international NGO finance us if we did not legally exist? Usually, they would have to use a local NGO as a bridge; funds would be transferred from the international NGO to a local one with proper documentation and they would deposit the funds in our account. This was done for larger activities such as a festival. For smaller activities, local NGOs would ask us if we needed anything, lets say we needed photocopies, some spray paint, or materials for a workshop, and the NGO would buy it for us with funds they had allocated for a project, for example, a workshop that required similar materials. Another NGO would buy advertising space at a local paper for us to advertise the workshop. Another approach is for the NGO to hire one of us for a workshop. Out of the pay, for example, 80% goes to the person presenting and 20% goes to our organization so that we could do our work. But these organizations do not tie our hands, as they have been supporters of our organization and our politics, although, naturally, we may have our disagreements.

Ernesto's account illustrates some of the approaches taken by this and similar organizations to avoid capture while able to access resources that flow from the state's aid agencies. The organization operates in the social movement assemblage and attempts to remain outside of the state apparatus' administrative boundaries and overcoding devices.[35] In contrast to organizations that operate in the international development assemblage, their organizational form is not formalized (they are not a legalized NGO with a board of directors and bylaws; rather, they are a collective guided by general 'principles' and consensus among members). In contrast to the project as the primary mode of intervention, intervention consists of specific

[35] Although this is a mater of degrees as the state apparatus "must exert even stricter controls over its relations with that remainder" which remains exterior" (Deleuze and Guattari, 1987, p. 433).

activities—although mainly related to art and youth, they experiment with other areas (such as access to land). Moreover, their connections with the social movement are not overwhelmed by administratively regulation. The assemblage in which they operate is not unified by a single hierarchically imposed and administratively inscribed form of governance, but by alternative discourses and ethico-political principles, which include those of solidarity and justice inherited since the days of the war; nor is it clearly demarcated as there are no clear criteria for inclusion (components are itinerant). The organization however needs funds to continue its work and at times employs strategies to get funds indirectly from aid agencies—one of the ways in which the assemblages connect.

Ernesto's organization is not directly plugged into the international development assemblage. While they attempt to resist capture by attempting to remain on the outside, other approaches do exist. Deleuze and Guattari recommend, for instance:

> Lodge yourself on a stratum, experiment with the opportunities it offers, find an advantageous place on it, find potential movements of deterritorialization, possible lines of flight, experience them, produce flow conjunctions here and there…It is through a meticulous relation with the strata that one succeeds in freeing lines of flight, causing conjugated flows to pass and escape. (Deleuze & Guattari, 1987, p. 161)

There are in other words benefits to connecting to the state apparatus via the international development assemblage. What we are trying to convey is that working in the increasingly overcoded and territorialized space of international development does have some productive features: it gives the movement "a milieu of propagation, extension, refraction, renewal, and impulse without which it could neither breathe nor finds general form of expression" (Deleuze & Guattari, 1987, p. 486). This means that organizations plug in and are, at times, able to free flows of political and financial resources.

Working around some of the administrative controls permits the freeing of flows: gestures of solidarity that facilitate other (or new) sources of financial and political resources to elements of the social movement or NGOs that would otherwise not have it. Some NGOs are able to function in both spaces—what Deleuze and Guattari (1987, pp. 413-15) describe as the strategy of the "iron smith", the "metallurgist", that operated simultaneously in both nomadic and imperial terrains, which permitted a certain autonomy while captured by the sovereign (Deleuze & Guattari, 1987, p. 405). Whereas Ernesto's organization operates through avoidance, metallurgists "exist two times" as "captured by and maintained within the apparatus" of the state and as "more mobile and much freer" components (Deleuze & Guattari, 1987, p. 415). The metallurgist communicates with both at the same time—accessing funds that allow them to survive while connecting with components of the social movement assemblage that are not eligible for funding. This is noticeable in how Ernesto's organization benefits from NGOs that work with aid agencies. From his account we learn of an NGO that diverts funds originally destined, at least in their accounts to the agency, for another activity. Ernesto's organization does not meet the requirements to receive funds, so it does it through this organization often 'under the table'. This is not a recent phenomenon. One interviewee that had experienced working with international agencies during the war commented:

> A percentage of international funds were diverted. In fact many of us left because we did not agree with that. Some organizations that we helped fund diverted funds for another purpose. We saw, to give you an example, how $10,000 was given to X

> organization, and instead of giving the funds to the population they had mentioned in the proposal, they gave the funds to the guerrillas and found ways to give accounts to their funders. (Interview #24)

Although not as dramatic and in a different regulatory context, the point is that, then, like now, an NGO is able to work within the assemblage while diverting financial and political resources to elements of the social movement contributing to their emancipatory project. In these cases, naturally, NGOs do not want their association with certain activities to be visible. This operating off the books is also similar for cases of "improvisation". The interviewee for an NGO that works with rural youth groups explained that as an organization that works closely with arts they believe in development as "creative processes that are open. We do not know where the stream could take us…it could be anywhere and we defend that" (Interview #31). This has meant being flexible with requirements that slow down, cut off, or divert the creative "stream". For instance, normally the practice is for an NGO to put its logo and that of the funder on a project or activity's placard, poster, or information sheet. At times the logo is omitted when the project or activity falls outside of the administrative requirements, that is, when not included in the Logical Framework, strategic plan, or budget. For this organization creativity also requires discretion, thus for these types of activities "there are cases where we do not want our logo to be visible because the regulations do not allow it. But we still provide the funds to the activity (Interview #31).

Being plugged and adopting funding agencies' management devices does not necessarily mean that an organizations is progressively moving toward a relationship of capture characterized by conformity to agencies' development goals. One notable example is the case of a feminist NGO that took the process of designing its strategic plan as an opportunity to debate the organization's long-term struggle and its modes of doing politics. There was a long process of internal debate before organizational members and stakeholders (communities that they work with and international funders that are "in solidarity" with their political project) could agree on what the next strategic plan would look like. This was motivated, as one of the members noted, because "we wanted to have greater impact, because the strategy we had employed had nothing left; we did not feel rebellious; we did not feel like we were making much of a contribution" (Interview #16). The discussion aimed to rescue the politics and approaches that characterized the early years of the organization. The result was a strategic plan that took the organization from one that specialized in service-provision projects with municipalities that targeted poor women to one that worked with university students. There were some well-known risks associated with this change: "Some of the areas of our new plan are not very fundable because our strategy is directed towards women that are not poor. That is not in line with accessing funds." While the risk was taken the group also knew the reality of the field and had to find a way to access funding to make this form of intervention possible. She continued: "that was a complex decision: how to justify to the agencies that they should fund women that are not poor? And for us the strategy was to link it with the agencies' interest in funding youth, mainly young women" (Interview #16).

The point is that there is contestation in the assemblage. NGOs plugged into the state apparatus are aware of the way agencies administratively overcode desires and aspirations. One NGO worker lamented this: "There was a social commitment, an advocacy process. Today that is lost in between the Logical Framework, the inclusion of receipts, even the private sector and large NGOs. That's what we have to rescue"(Interview #3). While a lament, the rescuing is done in part through contestation: resistance practices that mobilize flows of financial resources that fuel politically charged organizations such as Ernesto's, which lie outside the state-form's territorial domain. Thus, while NGOs work to varying degree within the domain of the state's apparatus, their practices of resistance may be more "quiet and anonymous" with instances of "carefully calculated conformity" within the parameters of the administrative regime that encloses them (Scott, 1985, p. xvii).

8. DISCUSSION

This study was motivated by what interviewee's referred to as the disarticulation of the social movement (see also, Morales López & Bá Tiul, 2009). It also sought to take a closer look at the claims made by the critical literature on NGOs and international development (Roy, 2004; Hardt & Negri, 2000; Escobar & Osterweil, 2009; Gallhofer & Haslam, 2006). This literature suggests NGOs as part of a global assemblage of which of OECD-member state aid agencies are important contributors both financially and administratively. From "Trojan horses for global neoliberalism" (Wallace, 2004) to agents of Empire (Hard & Negri, 2000), there is a concern about the operations of NGOs not only in the area of international development but also in the broader anti-capitalist social movement—what Roy (2004) termed the "NGOization" of resistance. This literature has been an important starting point for this study.

With these motivations in mind, we sought to understand how the adoption of funding agencies' management and accounting (more broadly, administrative) controls are implicated in the disarticulation of the social movement. More specifically, we examine how OECD-member state funding agencies deploy their administrative programme of new public management and result-based technologies through requirements inscribed as project proposals and contract agreements. The similarity of OECD-member state funding requirements enables the administrative similarity among fund recipients, mainly in organizational form, mode of development intervention, and staff. It also enables the emergence of a coherent whole by cutting off, slowing down, but also facilitating new relations among component parts. We identify three key ways in which functional relations are facilitated through the international development assemblage: Firstly, organizations become administratively inundated, directing their gaze to their accountability relation with the agency (O'Dwyer & Unerman, 2008) and to the project minutia, making it difficult to get involved in broader political and development struggles. Secondly, changes in funding flows have given a particular character (e.g. competitive environment) and fomented administrative relations among organizations (i.e. to local governments and other NGOs via consortiums). Lastly, inscription requirements further facilitated the constitution of the international development assemblage by regulating the possible relations among assemblages' components (Rahaman et al., 2010). This latter point compliments the literature on how management and accounting controls enact boundaries (Mouritsen & Thrane, 2006) by creating distinction between organizations that can comply and those that cannot. It also extends it by framing it as a process of giving unity and functionality (agency) to the assemblage as a component of the state apparatus: one that is able to intervene in distant locales by introducing a form of governance (mainly, new public management programmes and results-based technologies) that regulates the multiplicity of the social movement's relations.

While constituting and reinforcing boundaries, management and accounting requirements create opportunities for the escape of financial and political flows (Neu et al., 2012). There is contestation. NGOs use administrative devices to establish political and financial relations with social movement components that would otherwise not qualify for funds. Capture is, after all, not totalizing and strategies of contestation are employed. Some organizations attempt to disengage with the international development assemblage; others plug in. For the latter, contestation may take place within the parameters of administration, through in part NGOs finding ways to fund organizations that would usually not qualify if they were to do so directly. Contesting this form of governance, which increasingly stratifies the international development assemblage, takes a "weapons of the weak" approach (Scott, 1985).

We enrol the work of Deleuze to help us think about what we observed in the field. His work, often with Guattari, has influenced studies in accounting (Neu et al., 2009; Martinez, 2011; Mennicken & Miller, 2012), organizations and management (Sørensen, 2005; Boje, 1995), and social movements and international development (Day, 2005; Escobar & Osterweil, 2011). For the purposes of this article, Deleuze and Guattari's concepts of the state-form, the process of capture, and assemblages contribute to our understanding of a form of governance and the way it intervenes. The addition of Deleuze's concepts may offer fruitful contributions to governmentality studies in accounting and the theorization of the state. Marxist inspired research in accounting has emphasized both the state's inseparable relation to capital and ruling classes and its capacity to regulate conflictive relations between opposing classes (see, Cooper et al., 1989; Tinker, 1984; Catchpowle et al., 2004). Although the Marxist analysis of the state has provided valuable insight, we share governmentality's general caution that this form of theorization privileges the state by granting it an "essential functionality" and "unity" (Miller, 1990, p. 319-320). We nevertheless think important to theorize not a particular state, but an organizing principle, which Deleuze conceptualizes as the state-form, and the way it is actualized as the state-apparatus (which include, international development bilateral and multilateral agencies). It is in this respect that we sought to add conceptual constructs to governmentality. Like Foucault, Deleuze and Guattari maintain that modern governance does not function through repression (as it did during the wars in Guatemala and El Salvador) but through "normalization, modulation, modelling, and information that bare on language, perception, desire, movement, etc." (Deleuze & Guattari, 1987, p. 458). And, similar to governmentality studies, this article considers how this form of governance is diffused throughout the social landscape.

Our conceptual motivation offers some points contrast with current governmentality studies in accounting. First, the accounting research on governmentality has explored empirical sites where there is a visible institution arranging a particular site of interventions (cf. Neu et al., 2006; Preston, 2006; Rahaman, et al., 2010). Although we are interested in a particular site of intervention (the international development assemblage in Guatemala and El Salvador), we have sought to take a more decentred approach to the deployment of forces; in this case, an assemblage of OECD-member states and their bilateral and multilateral aid agencies employing technologies that fall under the general neoliberal programme of new public management. Two, we take the study of assemblage transformation as the sight of intervention. Deleuze and Guattari provide us with concepts to help us understand how this intervention occurs. The transformation of assemblages is understood as a process of stratification, whereby components of the state apparatus (international aid agencies, development discourses, administrative and technical specifications, for example) are implicated in the constitution and stabilization of the international development assemblage by enrolling components of the social movement (territorialization), subjecting them to a homogenizing order (coding), creating boundaries, and fomenting particular types of relations that make possible the emergence of a unified and functional whole (overcoding)—one that articulates the state-form of governance by becoming one of the component parts of the state's apparatus. Third, whereas the state-form has hierarchical and totalizing capacities (i.e. it attempts to regulate all flows in its domain) there is, however, contestation. Governmentality seldom looks at how fields of intervention are contested. Li (2007, p. 264) notes that there is acknowledgement (e.g. Rose, 1999, p. 51) that the expansion of governance is met with contestation and division, yet there has been little attempt to follow through and explore how contestation is manifested. We have attempted to provide not only various instances of how contestation is manifested through administrative devices and practices, but also how contestation is part of the functioning of assemblages. Examining assemblages affords us with a view into how the constitution and stabilization of components as a whole is also met with attempts at deterritorialisation and escape. Moreover, this is associated with the notion that assemblages are generally quite unstable and require considerable work to construct and defend. This is noticeable in how attempts to constitute the international development assemblage have relational effects. That is, the social movement and state-apparatus assemblages are altered with the constitution of the international development assemblage. We see, for instance, that plugging into international development slows down and even cuts off relations among social movement components. We also see that the state apparatus has included institutions, programmes that justify this particular form of expansion, and technologies that makes this form of expansion possible as part of a process of establishing closer relations with the international development assemblage. The captured site of intervention and that which does the capturing are altered as components (devices, institutions, discourses, practices) that make this possible are enrolled.

The concepts of capture and assemblages aid our understanding of international development agencies' relation to NGOs and the social movement in Guatemala and El Salvador. They also help us address calls for studies on how management controls affect an organization's mission (O'Dwyer & Unerman, 2008, p. 822) and similarly how "nonprofits' involvement in advocacy, political mobilization or community engagement is dampened by widespread adoption of evaluative metrics" (Hwang & Powell, 2009, p. 293). The study also attempts to show that these changes are not confined to NGOs, but have larger political implications for the social movement and strategies for understanding and resisting state-forms of domination (Day, 2005, p. 137; Newman, 2001, n. pag). As Escobar and Osterweil argue "the neoliberal state is more adept than ever at co-opting the demands of movements" (2010, p. 201). During the war the governments in Guatemala and El Salvador sought to disappear elements of the social movement; now it does so discursively by "proposing what appears as an even more commonsensical strategy that articulates well with neoliberal proposals" (Escobar & Osterweil, 2010, p. 202). Commonsensical strategies include mundane things such as requiring the legalization of the organization, the adoption of the project as a mode of development intervention, the professionalization of staff, and the submission of reports with appropriate invoices and receipts. These are mechanisms through which the state "deprives [organizations] of their model, submits them to its own, and allows them to exist" (Deleuze & Guattari, 1987,

p. 373) as technical and professionalized instruments of international development that actualize and perpetuate the state-form.

The power of these administrative requirements is intensified by the organizations' almost complete dependence on international funding. Not only does this dependency enable us to think about the intensity of the overcoding and territorializing forces that "inhibits, it slows down, or controls" (Deleuze & Guattari, 1987, p. 433) relations among organizations (minimizing variations, lines of flight, deterritorialisation, etc.), but also helps us to think about the organizations' desire for its own survival. As Day notes: "states require subjects who desire not only to repress others, *but also desire their own repression*, subjects who are willing to trade away their autonomy for the promise of security" (2005, p. 141. Emphasis in original). The point is that organizations that are part of the international development assemblage, while recognizing some of the dangers associated with state development agency funding and requirements, also "desire" it; this desire is articulated not through a want, a lack, per se, although they do need financial resources, but a desire, a will, to survive as an organization in order to continue its operations. An effect is that organizations are particularly susceptible to rearticulating their mission and objectives to better align with those of the funder (O'Dwyer & Unerman, 2008; Bebbington & Riddell, 1997).

Working within the increasingly stratified assemblage has offered opportunities for experimentation that makes possible other ways of doing politics, other ways of thinking and organizing. For Deleuze "politics is active experimentation since we do not know in advance which way a line is going to turn" (1987, p. 137). Plugging into the stratified international development assemblage has afforded NGOs and the social movement with the financial and political resources to continue their work, although at some expense. Caution is needed as social movement components and relations are administratively and technically rearticulated in the international development assemblage—homogenizing them and threatening the multiplicity of their possible relations. With this in mind, it may be worthwhile for future research to investigate to what extent and how management and accounting devices are implicated in social movement assemblages "composed of innumerable elements that remain different, one from the other, and yet communicate, collaborate, and act in common" (Hardt & Negri, 2004, p.140).

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Figure 1. Sample Logical Framework (based on Practical Concepts, 1971)

Narrative summary	Objectively verifiable indicators	Means of Verification	Assumptions
Program goal:			
Project purpose:			
Output: Result 1. Result 2. etc.			
Inputs: activities & resources Activity 1.1 Activity 1.2 Activity 2.1 Activity 2.2 etc.			